AGENDA
CITY COUNCIL
REGULAR MEETING
CITY OF WYOMING, MINNESOTA
MAY 17, 2022
7:00 PM

CALL TO ORDER:

CALL OF ROLL:

DETERMINATION OF A QUORUM:

PLEDGE OF ALLEGIANCE:

OPEN FORUM:
"An opportunity for members of the public to address the City Council on items on/or not on the current agenda. Items requiring Council action maybe deferred to staff or Boards and Commissions for research and future Council Agendas if appropriate. You will be limited to three (3) minutes and we ask that you conduct yourself in a professional, courteous manner, and refrain from the use of profanity. Failure to abide by this policy may result in the loss of your privilege to speak".

APPROVAL OF MINUTES:

1. Consider approving the minutes of the "Regular Meeting" of the Wyoming, Minnesota City Council for May 3, 2022

2. Consider approving the minutes of the "Work Session Meeting" of the Wyoming, Minnesota City Council for May 3, 2022

SCHEDULED BID LETTINGS:

SCHEDULED PUBLIC HEARINGS:

CONSENT AGENDA:
Items under the "Consent Agenda" will be adopted with one motion; however, council members may request individual items to be pulled from the consent agenda for discussion and action if they choose.

3. Consider authorizing the payment of recommended bills, payroll and journal entries for the period of May 4, 2022 to May 17, 2022

4. To consider **Resolution 22-05-46** a resolution authorizing the repair of the sidewalk and curb on Forest Boulevard that was damaged due to a water main break in the amount of $14,745.00 from Lorenz Concrete

5. To consider **Resolution 22-05-47** a resolution authorizing a transfer from the street replacement fund to the 2020 G.O. bond debt service fund in the amount of $143,957.90

6. To consider the appointment of Mike Naumann to fill the vacant position on the Wyoming Planning Commission

ACKNOWLEDGE RECEIPT OF REPORTS OF OFFICERS, BOARDS, COMMISSIONS AND DEPARTMENT HEADS:

7. Report of the Public Safety Director, Neil Bauer, for May 12, 2022

8. Report of City Building Official, Fred Weck, IV for May 12, 2022.

9. Report of the City Attorney, Tom Loonan, for May 13, 2022

10. Report of City Engineer Paul Hornby, WSB for May 11, 2022

11. Report of the Public Works Superintendent Chuck Almhjeld for May 17, 2022

COMMUNICATIONS:

12. Wyoming Touch-a-Truck Event 2022

OLD BUSINESS:

NEW BUSINESS:

13. To consider and approve the 2021 City of Wyoming Audit - Presentation – Bergan KDV

14. Public Safety Facility Design Update - Wold Architects

15. To consider **Ordinance 2022-09** an ordinance amending the City of Wyoming code of ordinances, Chapter 16, Environment; Article II, Nuisances; Division 6, Sexual Offenders and Sexual Predators

16. To consider **Resolution 22-05-48** a resolution adopting and approving a summary publication for ordinance 2022-09; an ordinance amending the City of Wyoming code of ordinances, Chapter 16, Environment; Article II, Nuisances; Division 6, Sexual Offenders and Sexual Predators

17. To consider **Resolution 22-05-49** a resolution approving the Memorandum of Understanding between the City of Wyoming and the International Union of Operating Engineers, Local No. 49 Regarding the Central Pension Fund

18. To consider **Resolution 22-05-50** a resolution authorizing the purchase of accessories and outfitting for a new plow truck from Towmaster Truck Equipment in the amount of

$182,546.00

19. To consider **Resolution 22-05-51** a resolution approving the 2022 Street Maintenance Project from Bargen Incorporated in the amount of $184,184.00

COUNCIL REPORTS:

ADJOURN

DRAFT MINUTES
CITY COUNCIL
REGULAR MEETING
CITY OF WYOMING, MINNESOTA
MAY 3, 2022
7:00PM

CALL TO ORDER:

Mayor Lisa Iverson called the Regular Meeting of the Wyoming City Council for May 3, 2022 to order at 7:00 PM

CALL OF ROLL:

On a Call of the Roll the following members of the Wyoming City Council were present: Councilmembers Lisa Iverson, Linda Nanko Yeager, Brett Ohnstad, and Claire Luger

ABSENT: Councilmember Dennis Schilling

Also Present: Tom Loonan, Eckberg Lammers, Robb Linwood, City Administrator, Alex Saxe, Assistant City Administrator, Mark Erichson-WSB, Neil Bauer - Public Safety Director, Fred Weck, Zoning Administrator/Building Official and Chuck Almhjeld, Public Works Superintendent

DETERMINATION OF A QUORUM:

PLEDGE OF ALLEGIANCE:

OPEN FORUM:

APPROVAL OF MINUTES:

1. **Consider approving the minutes of the "Regular Meeting" of the Wyoming, Minnesota City Council for April 19, 2022**

   A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER OHNSTAD, TO APPROVE THE MINUTES OF THE "REGULAR MEETING" OF THE WYOMING, MINNESOTA CITY COUNCIL FOR APRIL 19, 2022, AS SUBMITTED.

   Voting Aye: Luger, Ohnstad, Iverson
   Voting Nay: Nanko Yeager
   Abstain: None
   Absent: Schilling

2. **Consider approving the minutes of the "Work Session Meeting" of the Wyoming, Minnesota City Council for April 20, 2022**

   A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER IVERSON, TO APPROVE THE MINUTES OF THE "WORK SESSION MEETING" OF THE WYOMING, MINNESOTA CITY COUNCIL FOR APRIL 20, 2022, AS SUBMITTED.

   Voting Aye: Nanko Yeager, Luger, Ohnstad, Iverson
   Voting Nay: None
   Abstain: None
   Absent: Schilling

SCHEDULED BID LETTINGS: NONE

SCHEDULED PUBLIC HEARINGS: NONE

CONSENT AGENDA:

Items under the "Consent Agenda" will be adopted with one motion; however, council members may request individual items to be pulled from the consent agenda for discussion and action if they choose.

3. To consider authorizing the payment of recommended bills, payroll, and journal entries for the period of April 20, 2022 to May 3, 2022

4. To consider **Resolution 22-05-42** a resolution accepting a donation to the City of Wyoming from Meadows on Fairview-Ebenezer for bus services

5. To consider **Resolution 22-05-43** a resolution to elect the standard allowance available under the revenue loss provisions of the Coronavirus Local Fiscal Recovery Fund established under the American Rescue Plan

A MOTION WAS MADE BY COUNCILMEMBER IVERSON, SECONDED BY COUNCILMEMBER LUGER, TO APPROVE #3, #4, and #5 OF THE WYOMING CITY COUNCIL CONSENT AGENDA

Voting Aye: Nanko Yeager, Luger, Ohnstad, Iverson
Voting Nay: None
Abstain: None
Absent: Schilling

ACKNOWLEDGE RECEIPT OF REPORTS OF OFFICERS, BOARDS, COMMISSIONS AND DEPARTMENT HEADS:

6. Report of the Public Safety Director, Neil Bauer for April 28, 2022

7. Report of City Building Official, Fred Weck, IV for April 27, 2022

8. Report of City Attorney Tom Loonan for April 29, 2022

9. Report of City Engineer Paul Hornby, WSB for April 27, 2022

10. Report of Public Works Superintendent Chuck Almhjeld for May 3, 2022

COMMUNICATIONS:

OLD BUSINESS: NONE

NEW BUSINESS

11. To consider planning and engagement services from WSB for Railroad Park

Assistant City Administrator Saxe - Stated that there had been a change of plans for the City to work with the University of Minnesota as part of their Resilient Communities program. He explained that it was because the City was looking for a more broad focus on community engagement than what the University was planning. He noted that there is a proposal from WSB to do an updated cost proposal based on the concept plan, explore a phased approach for construction, and the community engagement portion of the project. Park Advisory Commission has recommended approval of this proposal.

The Council discussed ways to build excitement around the project, initial plans for phasing the project. and potential grant funds that may be available to be able to complete the project more quickly. Staff gave an overview of the proposal details from WSB, the park dedication funds, and the Buy-A-Brick fundraising program.

A MOTION WAS MADE BY COUNCILMEMBER IVERSON, SECONDED BY

COUNCILMEMBER OHNSTAD, TO APPROVE PLANNING AND ENGAGEMENT SERVICES FROM WSB FOR RAILROAD PARK.

Voting Aye: Nanko Yeager, Luger, Ohnstad, Iverson
Voting Nay: None
Abstain: None
Absent: Schilling

12. To consider **Resolution 22-05-44** a resolution rescinding **Resolution No. 21-01-10** which authorized purchase of a 2021 F550 Truck with dump box and snow plow for the combined cost of $73,048.39 from Midway Ford, Towmaster Truck Equipment and Hitch-It

Public Works Superintendent Almhjeld – Explained the challenge in ordering vehicles in the current market which created the need to rescind the initial resolution.

City Administrator Linwood – Noted that Wyoming was not the only City affected by this issue because there were about 30 cities who were unable to have their orders fulfilled through this contract.

A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER OHNSTAD, TO APPROVE RESOLUTION 22-05-44 A RESOLUTION RESCINDING RESOLUTION NO. 21.01.10 WHICH AUTHORIZED PURCHASE OF A 2021 F550 TRUCK WITH DUMP BOX AND SNOW PLOW FOR THE COMBINED COST OF $73,048.39 FROM MIDWAY FORD, TOWMASTER TRUCK EQUIPMENT AND HITCH-IT.

Voting Aye: Nanko Yeager, Luger, Ohnstad, Iverson
Voting Nay: None
Abstain: None
Absent: Schilling

13. To consider **Resolution 22-05-45** a resolution authorizing the purchase of the chassis of a 2023 Western Star 47X from Boyer Ford Trucks on a State bid contract in the amount of $115,585.00

Public Works Superintendent Almhjeld – Gave an overview of the current dump trucks within the City's fleet and noted that the oldest is a 1998 model that has 3,676 hours on the engine which is the equivalent of 183,000 miles. He noted that the average lifespan for this type of vehicle is 15 years and this truck is 24 years old. He reviewed the State bid contract details through Boyer Ford Trucks and the expectation that the truck will be delivered in late 2023 or early 2024. He explained the difference between this truck and the truck in the prior agenda item, and answered Council questions about the different types of trucks and what they can be used for.

A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER OHNSTAD, TO APPROVE RESOLUTION 22-05-45 A RESOLUTION AUTHORIZING THE PURCHASE OF THE CHASSIS OF A 2023 WESTERN STAR 47X FROM BOYER FORD TRUCKS ON A STATE BID CONTRACT IN THE AMOUNT OF $115,585.00.

MAYOR IVERSON ASKED FOR ROLL CALL VOTING FOR THE ITEM AND WAS VOTED ON AS FOLOWS:

Nanko Yeager – Aye
Luger – Aye
Ohnstad – Aye
Iverson – Aye
Abstain: None
Absent: Schilling

14. To consider a letter of support for the East Central Regional Library for Funding Through the Governor's Capital Project Funds

City Administrator Linwood – Explained that he was recently contacted by Carla Lydon, Director of the East Central Regional Library who asked for a letter of support regarding some of the legislative funding from the governor. He noted that included in the packet was a letter that described why they are asking for the funding.

The Council discussed funding for the East Central Regional Library and whether library usage data may be available for review.

A MOTION WAS MADE BY COUNCILMEMBER IVERSON, SECONDED BY COUNCILMEMBER LUGER, TO APPROVE A LETTER OF SUPPORT FOR THE EAST CENTRAL REGIONAL LIBRARY FOR FUNDING THROUGH THE GOVERNOR'S CAPITAL PROJECT FUNDS.

Voting Aye: Nanko Yeager, Luger, Ohnstad, Iverson
Voting Nay: None
Abstain: None
Absent: Schilling

15. To consider a proclamation for National Public Works Week for May 15-21, 2022

Assistant City Administrator Saxe – Explained that every year in mid-May the City celebrates National Public Works Week and noted that this official proclamation is intended to recognize the Public Works Department for their hard work on behalf of the City and its residents.

Mayor Iverson – Noted that in the past the City had hosted a barbeque for the Public Works employees and suggested that be brought back this year.

A MOTION WAS MADE BY COUNCILMEMBER IVERSON, SECONDED BY COUNCILMEMBER OHNSTAD, TO APPROVE A PROCLAMATION FOR NATIONAL PUBLIC WORKS WEEK FOR MAY 15-21, 2022.

Voting Aye: Nanko Yeager, Luger, Ohnstad, Iverson
Voting Nay: None
Abstain: None
Absent: Schilling

COMMUNICATIONS:

COUNCIL REPORTS:

Council Member Ohnstad – Attended the road tour and the Council Work Session.

Council Member Nanko Yeager – Attended the road tour and the Council Work Session.

Council Member Luger – Attended the road tour and the Council Work Session.

Mayor Iverson – Attended the road tour, the Council Work Session, and the Arbor Day celebration. She extended her appreciation to Assistant City Administrator Saxe, Public Works Superintendent Almhjeld, Park Advisory Chair Spangler, and Hugo Tree Removal for the work on the Arbor Day event. She expressed her appreciation to Meadows on Fairview and Ebenezer for the bus for the road tour. She noted that the confirmation class from Faith Lutheran in Forest Lake for their help putting out mulch during the Arbor Day celebration. She stated that she had also attended an informational meeting for Project Search which she found very impressive. She commended City Engineer Erichson for doing a great job and wished everyone a happy Mother's Day this coming weekend.

A MOTION WAS MADE BY COUNCILMEMBER IVERSON, SECONDED BY COUNCILMEMBER LUGER, TO ADJOURN THE MAY 3, 2022 "REGULAR MEETING" OF THE WYOMING, MINNESOTA CITY COUNCIL REGULAR MEETING AT 7:44 PM

Voting Aye: Nanko Yeager, Luger, Ohnstad, Iverson
Voting Nay: None
Abstain: None
Absent: Schilling

A portion of this public meeting may be closed to discuss "Labor Negotiation Strategies"; "Misconduct allegations or charges"; "Attorney-client privilege"; or "Performance evaluations" as per MN State Statute 13D.01-.05.

NEXT REGULAR MEETING:
MAY 17, 2022
7:00PM

DRAFT MINUTES
CITY COUNCIL
WORK SESSION MEETING
CITY OF WYOMING, MINNESOTA
MAY 3, 2022
5:30 PM

CALL TO ORDER:
Mayor Lisa Iverson called the Work Session Meeting of the Wyoming City Council for May 3, 2022 to order at 5:30 P.M.

CALL OF ROLL:
On a Call of the Roll the following members of the Wyoming City Council were present: Councilmembers Lisa Iverson, Linda Nanko Yeager, Brett Ohnstad and Claire Luger.

Absent: Dennis Schilling

Also Present: Robb Linwood- City Administrator, Alex Saxe- Assistant City Administrator, Neil Bauer- Public Safety Director and Paul Hornby- WSB

DETERMINATION OF A QUORUM:
Mayor Iverson determined a Quorum was present.

PLEDEGE OF ALLEGIANCE:

NEW BUSINESS:

1. Review the City of Wyoming Sexual Predator Ordinance

City Administrator Linwood- Gave background information on how other cities with restrictive ordinances similar to Wyoming's have been running into litigation issues and having their ordinances challenged in court. The argument has been that it is turning into a civil rights issue leaving very little places for offenders to live. Given other cities have been challenged recently, staff wanted to review the ordinance with the council and have brought forth some minor changes to the current ordinance. Mr. Linwood stated the issue with Wyoming's ordinance was including restrictions around school bus stops. Those make it very restrictive and could open the city up to potential litigation. Staff recommend eliminating school bus stops as a restrictive measure in the ordinance.

Councilmember Ohnstad- Asked if the map missed the Liberty Ponds Park and to include that in the map. Mr. Linwood confirmed that it is an actual park and the staff will fix the map to include that park and that will update the prohibited boundaries for offenders.

Mayor Iverson- Asked if Little Verges Park was included on the map. It was determined that it was not, but since there were other parks that sandwiched that park, it would not change the boundaries. Staff will update the map to include that park as well.

Councilmember Ohnstad- Asked for clarification on natural boundaries like the interstate. He wanted to make sure the city could not be sued for considering that as a boundary since someone could not walk a straight 1,000 feet running into a natural boundary. Staff will discuss with legal counsel.

Councilmember Nanko Yeager- Asked some clarifying questions on the language change and intent of the ordinance. Staff explained that predatory offender is more common in ordinances and still keeps the same intent.

Council came to a consensus to have staff update the ordinance with the changes discussed tonight and then bring forward to the next City Council Meeting.

MAYOR IVERSON ADJOURNED THE MAY 3, 2022 WORK SESSION MEETING AT 5:45 PM.

Check Number	Name	Check Date
53344	PACIFIC LIFE INSURANCE	05/10/2022

Item Code	GL Number	Amount
ROTH	101-0000-21712	230.77
		230.77

Check Number	Name	Check Date
53345	LAW ENFORCEMENT LABOR	05/10/2022

Item Code	GL Number	Amount
UNION POLICE	101-0000-21713	585.00
		585.00

Check Number	Name	Check Date
53346	WI SCTF,	05/10/2022

Item Code	GL Number	Amount
WI CHILD SUPPOR	101-0000-21710	215.42
		215.42

Check Number	Name	Check Date
EFT882	SELECTACCOUNT,	05/10/2022

Item Code	GL Number	Amount
DEP CARE	101-0000-21711	0.00
FSA CONT	101-0000-21711	0.00
HSA CITY CONT	101-0000-21707	0.00
HSA CONT	101-0000-21707	2,164.62
		2,164.62

Check Number	Name	Check Date
EFT883	P.E.R.A.,	05/10/2022

Item Code	GL Number	Amount
CORD PERA	101-0000-21704	2,760.72
DCP PERA	101-0000-21704	0.00
DCP PERA MATCH	101-0000-21704	0.00
PERA CITY MATCH	101-0000-21704	3,185.45
PF PERA	101-0000-21704	4,729.13
PF PERA CITY	101-0000-21704	7,093.67
		17,768.97

Check Number	Name	Check Date
EFT884	INTERNAL REVENUE SERVICE,	05/10/2022

Item Code	GL Number	Amount
FITW	101-0000-21701	8,208.40
MEDICARE_EE	101-0000-21703	1,121.38
MEDICARE_ER	101-0000-21703	1,121.38

Check Number	Name			Check Date
SOCSEC_EE	101-0000-21703		2,431.37	
SOCSEC_ER	101-0000-21703		2,431.37	
			15,313.90	
EFT885	STATE OF MINNESOTA,			05/10/2022

Item Code	GL Number	Amount
SITW	101-0000-21702	3,554.20
		3,554.20

General Checking Account 10100
Total Amount Being Paid: $39,832.88
Total Number of Checks: 7

Mayor Iverson

Councilmember Luger

Councilmember Nanko/Yeager

Councilmember Schilling

Councilmember Ohnstad

City of Wyoming
Check Detail Register

05-17-2022

Check # / Invoice #	Check Date / General Ledger #	Vendor Name	Amount	Comment
53347	**05/17/2022**	**ABDO FINANCIAL SOLUTIONS, LLC**		
457124				
	101-1500-43000	PROFESSIONAL SE	$3,950.00	PROFESSIONAL SERVICE (GENERAL)
	Total for ABDO FINANCIAL SOLUTIONS		$3,950.00	
53348	**05/17/2022**	**ADAM'S PEST CONTROL INC**		
3478686				
	101-3100-42310	CONTRACTED SER	$42.95	CONTRACTED SERVICES
3478684				
	101-2110-42310	CONTRACTED SER	$42.95	CONTRACTED SERVICES
3478685				
	101-3100-42310	CONTRACTED SER	$70.22	CONTRACTED SERVICES
	Total for ADAM'S PEST CONTROL INC		$156.12	
53349	**05/17/2022**	**AIRFRESH INDUSTRIES, INC**		
51043				
	101-5200-44050	SATALLITE RENTAL	$100.00	SATALLITE RENTAL
51114				
	101-5200-44050	SATALLITE RENTAL	$35.00	SATALLITE RENTAL
	Total for AIRFRESH INDUSTRIES, INC		$135.00	
53350	**05/17/2022**	**ALEX SAXE**		
05092022				
	101-1400-42080	TRAINING AND INS	$155.25	TRAINING AND INSTRUCTION
	Total for ALEX SAXE		$155.25	
53351	**05/17/2022**	**AMERICAN WATER WORKS**		
7002012299				
	601-9425-44330	DUES & SUBSCRIP	$355.00	DUES & SUBSCRIPTIONS
	Total for AMERICAN WATER WORKS		$355.00	
53352	**05/17/2022**	**ASPEN MILLS**		
293017				
	101-2110-44080	UNIFORMS	$198.50	UNIFORMS
293415				
	101-2110-44080	UNIFORMS	$124.95	UNIFORMS
293527				
	101-2110-44080	UNIFORMS	$352.00	UNIFORMS
	Total for ASPEN MILLS		$675.45	
53353	**05/17/2022**	**BERRYS GARAGE INC**		
242381				
	101-2110-43900	VEHICLE MAINTEN	$44.95	VEHICLE MAINTENANCE
	Total for BERRYS GARAGE INC		$44.95	
53354	**05/17/2022**	**BILLS AUTO BODY**		
13701				
	101-2110-43900	VEHICLE MAINTEN	$140.58	VEHICLE MAINTENANCE
	Total for BILLS AUTO BODY		$140.58	

City of Wyoming
Check Detail Register

05-17-2022

Check # / Invoice #	Check Date / General Ledger #	Vendor Name	Amount	Comment
53355	**05/17/2022**	**CHARLES KAISER**		
05/04/2022				
	602-0000-11500	ACCOUNTS RECEI\	$86.51	Sewer Usage
	601-0000-11500	ACCOUNTS RECEI\	$61.09	Water - Meter Charge
	601-0000-11500	ACCOUNTS RECEI\	$21.54	Water Usage
	651-0000-11500	ACCOUNTS RECEI\	$11.07	Surface Water Mgmt
	601-0000-11500	ACCOUNTS RECEI\	$3.71	State Surcharge
	Total for CHARLES KAISER		$183.92	
53356	**05/17/2022**	**CINTAS**		
4117912200				
	101-3100-44180	UNIFORMS	$113.42	STREETS
	101-3100-42100	OPERATING SUPPL	$17.53	SHOP SUPPLIES
4117912367				
	101-1400-43600	CLEANING SERVIC	$29.70	CLEANING SERVICE-CITY HALL
4117912338				
	101-2110-43600	CLEANING SERVIC	$25.00	CLEANING SERVICE-PUBLIC SAFETY
4118585903				
	101-3100-44180	UNIFORMS	$113.42	STREETS
	101-3100-42100	OPERATING SUPPL	$3.80	SHOP SUPPLIES
	Total for CINTAS		$302.87	
53357	**05/17/2022**	**CONNEXUS ENERGY**		
04282022				
	101-3100-43800	UTILITIES-GAS/ELI	$34.45	LAKE DR & HEATH - ST LIGHTS
	101-2110-43800	UTILITIES-GAS/ELI	$5.00	HAMLET DR
	101-2110-43800	UTILITIES-GAS/ELI	$5.00	FALLBROOK SIREN
	101-3100-43860	STREET LIGHTS	$15.25	250TH STREET NE SIGN
	101-2110-43800	UTILITIES-GAS/ELI	$5.00	PIONEER RD
	Total for CONNEXUS ENERGY		$64.70	
53358	**05/17/2022**	**CULLIGAN WATER CONDITIONING**		
562008				
	101-2110-42100	OPERATING SUPPL	$123.60	OPERATING SUPPLIES
4/30/22				
	101-3100-42310	CONTRACTED SER	$20.60	CONTRACTED SERVICES
	Total for CULLIGAN WATER CONDITIO		$144.20	
53359	**05/17/2022**	**CW TECHNOLOGY**		
CW74082				
	101-1400-42090	NETWORK MUNICI	$3,083.00	MONTHLY SERVICES
	Total for CW TECHNOLOGY		$3,083.00	
53360	**05/17/2022**	**ECKBERG LAMMERS P.C.**		
29262				
	101-1400-43040	ATTORNEY FEES	$187.50	GENERAL
	101-1400-43040	ATTORNEY FEES	$780.00	MEETINGS
	101-1400-43040	ATTORNEY FEES	$350.00	EMPLOYMENT HANDBOOK REVIEW
	800-0000-20569	DIAMOND RIDGE (	$512.50	ECKBERG-DIAMOND RIDGE CUSTOM ESCROW
	800-0000-20577	NORTHERN TIER F	$415.00	ECKBERG-SUNRISE RIVER DEVELOPMENT
	Total for ECKBERG LAMMERS P.C.		$2,245.00	

City of Wyoming
Check Detail Register

05-17-2022

Check # / Invoice #	Check Date / General Ledger #	Vendor Name	Amount	Comment
53361	**05/17/2022**	**FASTENAL COMPANY**		
MNTC3218275				
	101-3100-42100	OPERATING SUPPL	$6.51	
	Total for FASTENAL COMPANY		$6.51	
53362	**05/17/2022**	**FERGUSON WATERWORKS**		
0492507				
	601-9425-42290	METERS	$95.16	METERS
0491762				
	601-9425-44040	REPAIRS & MAINT.	$359.04	REPAIRS & MAINT. - EQUIPMENT
0491914				
	601-9425-42400	SMALL TOOLS/MIN	$32.09	SMALL TOOLS/MINOR EQUIPMENT
	Total for FERGUSON WATERWORKS		$486.29	
53363	**05/17/2022**	**FLEET ALIGNMENT SERVICE**		
3972				
	101-3100-44040	REPAIRS & MAINT.	$327.45	REPAIRS & MAINT. - EQUIPMENT
	Total for FLEET ALIGNMENT SERVICE		$327.45	
53364	**05/17/2022**	**FOREST LAKE PRINTING**		
16381				
	101-2110-44080	UNIFORMS	$837.75	UNIFORMS
	Total for FOREST LAKE PRINTING		$837.75	
53365	**05/17/2022**	**GOPHER STATE ONE CALL**		
2040853				
	601-9425-44650	LOCATES (GOPHEF	$53.10	LOCATES (GOPHER STATE)
	602-9425-44650	LOCATES (GOPHEF	$53.10	LOCATES (GOPHER STATE)
	651-9425-44650	LOCATES (GOPHEF	$53.10	LOCATES (GOPHER STATE)
	Total for GOPHER STATE ONE CALL		$159.30	
53366	**05/17/2022**	**H & W FUND I.U.O.E LOCAL 49**		
05012022				
	101-0000-21706	HOSPITALIZATION	$8,070.00	PREMIUMS
	Total for H & W FUND I.U.O.E LOCAL 4		$8,070.00	
53367	**05/17/2022**	**HEALTH PARTNERS**		
112622433				
	101-0000-21706	HOSPITALIZATION	$1,616.97	HOSPITALIZATION/MEDICAL INS
	Total for HEALTH PARTNERS		$1,616.97	
53368	**05/17/2022**	**HOLIDAY COMPANIES**		
060101052200				
	101-2110-43900	VEHICLE MAINTEN	$99.00	VEHICLE MAINTENANCE
	Total for HOLIDAY COMPANIES		$99.00	
53369	**05/17/2022**	**HOSE PROS LLC**		
3624				
	601-9425-44040	REPAIRS & MAINT.	$92.99	REPAIRS & MAINT. - EQUIPMENT
	Total for HOSE PROS LLC		$92.99	

City of Wyoming
Check Detail Register

05-17-2022

Check # / Invoice #	Check Date / General Ledger #		Vendor Name / Amount	Comment
53370	**05/17/2022**	**INNOVATIVE OFFICE SOLUTIONS**		
IN3771909				
	101-2110-42000	SUPPLIES - OFFICE	$42.59	SUPPLIES - OFFICE/COPY/COMPUTR
IN3777175				
	101-1400-42000	SUPPLIES - OFFICE	$98.15	SUPPLIES - OFFICE/COPY/COMPUTR
	Total for INNOVATIVE OFFICE SOLUTI		$140.74	
53371	**05/17/2022**	**IUOE LOCAL #49**		
05022022				
	101-0000-21714	PW UNION DUES	$210.00	MONTHLY DUES
	Total for IUOE LOCAL #49		$210.00	
53372	**05/17/2022**	**JEFFREY JORGENSON**		
05/11/2022				
	601-0000-11500	ACCOUNTS RECEI\	$3.69	Water - Meter Charge
	602-0000-11500	ACCOUNTS RECEI\	$2.84	Sewer - Base Charge
	651-0000-11500	ACCOUNTS RECEI\	$0.69	Surface Water Mgmt
	601-0000-11500	ACCOUNTS RECEI\	$0.21	State Surcharge
	Total for JEFFREY JORGENSON		$7.43	
53373	**05/17/2022**	**JOSEPH MCGUIRE**		
05/04/2022				
	601-0000-11500	ACCOUNTS RECEI\	$151.35	Water - Meter Charge
	602-0000-11500	ACCOUNTS RECEI\	$97.94	Sewer Usage
	651-0000-11500	ACCOUNTS RECEI\	$27.45	Surface Water Mgmt
	601-0000-11500	ACCOUNTS RECEI\	$24.36	Water Usage
	601-0000-11500	ACCOUNTS RECEI\	$9.27	State Surcharge
	Total for JOSEPH MCGUIRE		$310.37	
53374	**05/17/2022**	**LEAGUE OF MN CITIES**		
363585				
	101-1400-42080	TRAINING AND IN:	$575.00	TRAINING AND INSTRUCTION
	Total for LEAGUE OF MN CITIES		$575.00	
53375	**05/17/2022**	**LINWOOD, ROBB**		
01222				
	101-1400-42000	SUPPLIES - OFFICE	$42.96	SUPPLIES - OFFICE/COPY/COMPUTR
	Total for LINWOOD, ROBB		$42.96	
53376	**05/17/2022**	**MENARDS- FOREST LAKE**		
84111				
	651-9425-44410	STREET MAINT MA	$24.99	STREET MAINT MATERIALS
83659				
	101-5200-44040	REPAIRS & MAINT.	$26.49	REPAIRS & MAINT. - EQUIPMENT
	Total for MENARDS- FOREST LAKE		$51.48	

City of Wyoming
Check Detail Register

05-17-2022

Check # / Invoice #	Check Date / General Ledger #	Vendor Name	Amount	Comment
53377	**05/17/2022**	**MIDCONTINENT COMMUNICATIONS**		
14463230112642				
	101-1400-43210	TELEPHONE	$111.27	CITY HALL
	101-1400-42310	CONTRACTED SER	$923.62	FIBER
	101-2110-43210	TELEPHONE	$188.66	POLICE DEPT
	101-3100-43210	TELEPHONE	$63.56	PUBLIC WORKS
	601-9425-43210	TELEPHONE	$186.81	WELL
	602-9425-43210	TELEPHONE	$139.28	LIFTSTATIONS
	Total for MIDCONTINENT COMMUNICA		$1,613.20	
53378	**05/17/2022**	**MIDWEST RADAR & EQUIPMENT**		
171879				
	101-2110-42310	CONTRACTED SER	$200.00	CONTRACTED SERVICES
	Total for MIDWEST RADAR & EQUIPMI		$200.00	
53379	**05/17/2022**	**MN GOVERNMENT FINANCE OFFICERS ASSO**		
14712				
	101-1500-42080	TRAINING AND IN:	$70.00	TRAINING AND INSTRUCTION
	Total for MN GOVERNMENT FINANCE (		$70.00	
53380	**05/17/2022**	**NAPA AUTO PARTS**		
087652				
	101-3100-42100	OPERATING SUPPL	$89.00	OPERATING SUPPLIES
	Total for NAPA AUTO PARTS		$89.00	
53381	**05/17/2022**	**OPG-3**		
5733				
	101-1400-44330	DUES & SUBSCRIP	$740.00	DUES & SUBSCRIPTIONS
	Total for OPG-3		$740.00	
53382	**05/17/2022**	**RAPIT PRINTING INC**		
236848				
	101-2110-42000	SUPPLIES - OFFICE	$64.77	SUPPLIES - OFFICE/COPY/COMPUTR
237072				
	601-9425-43220	POSTAGE	$461.06	POSTAGE
	602-9425-43220	POSTAGE	$461.06	POSTAGE
236964				
	101-1400-44180	UNIFORMS	$195.85	UNIFORMS
	101-2400-44180	UNIFORMS	$578.00	UNIFORMS
	Total for RAPIT PRINTING INC		$1,760.74	
53383	**05/17/2022**	**REGENTS OF THE U OF MN**		
2110010226				
	101-3100-42080	TRAINING AND IN:	$310.00	TRAINING AND INSTRUCTION
	Total for REGENTS OF THE U OF MN		$310.00	

City of Wyoming
Check Detail Register

05-17-2022

Check # / Invoice #	Check Date / General Ledger #	Vendor Name	Amount	Comment
53384	**05/17/2022**	**RICOH BUSINESS SYSTEMS**		
106107850				
	101-1400-42150	COPIER	$146.23	CITY HALL
	101-2110-42240	MAINTENANCE CO	$77.19	POLICE DEPT
	101-2110-42240	MAINTENANCE CO	$20.71	FIRE DEPT
	Total for RICOH BUSINESS SYSTEMS		$244.13	
53385	**05/17/2022**	**RICOH USA**		
5064539316				
	101-2110-42240	MAINTENANCE CO	$45.20	POLICE DEPT
	101-2110-42240	MAINTENANCE CO	$5.04	FIRE DEPT
	101-1400-42150	COPIER	$728.03	CITY HALL
	Total for RICOH USA		$778.27	
53386	**05/17/2022**	**SAFE-FAST INC**		
RET258190R				
	101-3100-42300	SAFETY EQUIPMEN	$(115.00)	SAFETY EQUIPMENT
INV260358				
	601-9425-42100	OPERATING SUPPL	$141.40	OPERATING SUPPLIES
	602-9425-42100	OPERATING SUPPL	$141.40	OPERATING SUPPLIES
	651-9425-42100	OPERATING SUPPL	$141.40	OPERATING SUPPLIES
	101-3100-42100	OPERATING SUPPL	$141.40	OPERATING SUPPLIES
	Total for SAFE-FAST INC		$450.60	
53387	**05/17/2022**	**SUSAN WALHGREN**		
05/04/2022				
	602-0000-11500	ACCOUNTS RECEI\	$149.75	Sewer Usage
	601-0000-11500	ACCOUNTS RECEI\	$59.90	Water - Meter Charge
	601-0000-11500	ACCOUNTS RECEI\	$37.30	Water Usage
	651-0000-11500	ACCOUNTS RECEI\	$10.83	Surface Water Mgmt
	601-0000-11500	ACCOUNTS RECEI\	$3.67	State Surcharge
	Total for SUSAN WALHGREN		$261.45	
53388	**05/17/2022**	**SWENSONS LAWNCARE**		
1972				
	101-5200-42310	CONTRACTED SER	$3,003.00	LAWNCARE
	Total for SWENSONS LAWNCARE		$3,003.00	
53389	**05/17/2022**	**THOMSON REUTERS-WEST PUBLISH**		
846305639				
	101-2110-44360	INVESTIGATIONS	$164.33	INVESTIGATIVE SUITE
	Total for THOMSON REUTERS-WEST PI		$164.33	
53390	**05/17/2022**	**TIMESAVER OFF SITE SECRETARIAL**		
M27304				
	101-1910-42310	CONTRACTED SER	$154.00	PLANNING COMMISSION MEETING
	101-1400-42310	CONTRACTED SER	$154.00	CITY COUNCIL MEETING
	Total for TIMESAVER OFF SITE SECRET		$308.00	

City of Wyoming
Check Detail Register

05-17-2022

Check # / Invoice #	Check Date / General Ledger #		Vendor Name / Amount	Comment
53391	**05/17/2022**	**TOTAL CONTROL SYSTEMS**		
10197				
	601-9425-44040	REPAIRS & MAINT.	$449.80	REPAIRS & MAINT. - EQUIPMENT
	Total for TOTAL CONTROL SYSTEMS		$449.80	
53392	**05/17/2022**	**TOWN & COUNTRY DISPOSAL**		
CS000083339				
	101-5500-43840	REFUSE	$15.75	1715 WYOMING LIBRARY
	101-1400-43840	REFUSE	$309.14	804 CITY OF WYOMING
	101-5200-43840	REFUSE	$105.65	930 WYOMING CITY GARAGE
	101-3100-43840	REFUSE	$148.04	803 CITY OF WYOMING
	Total for TOWN & COUNTRY DISPOSAL		$578.58	
53393	**05/17/2022**	**US BANK EQUIPMENT FINANCE**		
471621839				
	101-2400-42000	SUPPLIES - OFFICE	$162.00	SUPPLIES - OFFICE/COPY/COMPUTR
	Total for US BANK EQUIPMENT FINAN		$162.00	
53394	**05/17/2022**	**VERIZON**		
9905134416				
	602-9425-43210	TELEPHONE	$246.66	TELEPHONE
	601-9425-43210	TELEPHONE	$246.66	TELEPHONE
	101-1400-43210	TELEPHONE	$82.94	TELEPHONE
	101-2400-43210	TELEPHONE	$82.94	TELEPHONE
	Total for VERIZON		$659.20	
53395	**05/17/2022**	**VICTORY AUTOMOTIVE SERVICE**		
803601				
	101-2110-43900	VEHICLE MAINTEN	$49.94	VEHICLE MAINTENANCE
803752				
	101-2110-43900	VEHICLE MAINTEN	$52.37	VEHICLE MAINTENANCE
803780				
	101-2110-43900	VEHICLE MAINTEN	$462.38	VEHICLE MAINTENANCE
	Total for VICTORY AUTOMOTIVE SERV		$564.69	

City of Wyoming
Check Detail Register

05-17-2022

Check # / Invoice #	Check Date / General Ledger #	Vendor Name	Amount	Comment
53396	**05/17/2022**	**VISA**		
0000071545				
	101-2110-42100	OPERATING SUPPL	$31.30	OPERATING SUPPLIES
03312022				
	101-2110-44330	DUES & SUBSCRIP	$154.79	DUES & SUBSCRIPTIONS
0136				
	101-2110-44330	DUES & SUBSCRIP	$40.00	DUES & SUBSCRIPTIONS
580357				
	101-2110-42100	OPERATING SUPPL	$35.62	OPERATING SUPPLIES
04120222				
	101-2110-42080	TRAINING AND IN!	$250.00	TRAINING AND INSTRUCTION
33206				
	101-2110-42080	TRAINING AND IN!	$300.00	TRAINING AND INSTRUCTION
M22-C667476				
	101-2110-44330	DUES & SUBSCRIP	$65.00	DUES & SUBSCRIPTIONS
INV141298474				
	101-2110-44330	DUES & SUBSCRIP	$160.96	DUES & SUBSCRIPTIONS
W004646				
	101-2110-43900	VEHICLE MAINTEN	$417.81	VEHICLE MAINTENANCE
8000012				
	101-2110-42100	OPERATING SUPPL	$231.80	OPERATING SUPPLIES
4374619				
	101-2110-42100	OPERATING SUPPL	$42.94	OPERATING SUPPLIES
5833039				
	101-2110-42000	SUPPLIES - OFFICE	$227.31	SUPPLIES - OFFICE/COPY/COMPUTR
	101-2110-42000	SUPPLIES - OFFICE	$(134.21)	SUPPLIES - OFFICE/COPY/COMPUTR
1601815				
	101-2110-42000	SUPPLIES - OFFICE	$48.31	SUPPLIES - OFFICE/COPY/COMPUTR
VP_4WX183ZK				
	101-2110-42100	OPERATING SUPPL	$109.52	OPERATING SUPPLIES
5219413				
	101-2110-42000	SUPPLIES - OFFICE	$16.10	SUPPLIES - OFFICE/COPY/COMPUTR
1564990				
	101-2110-42080	TRAINING AND IN!	$669.27	TRAINING AND INSTRUCTION
Total for VISA			$2,666.52	
53397	**05/17/2022**	**VISA**		
04082022				
	602-9425-42080	TRAINING AND IN!	$225.00	TRAINING AND INSTRUCTION
000000013				
	101-3100-43900	VEHICLE MAINTEN	$72.00	VEHICLE MAINTENANCE
Total for VISA			$297.00	

City of Wyoming
Check Detail Register

05-17-2022

Check # / Invoice #	Check Date / General Ledger #	Vendor Name	Amount	Comment
53398	**05/17/2022**	**VISA**		
INV144004942				
	101-1400-44330	DUES & SUBSCRIP	$14.99	DUES & SUBSCRIPTIONS
04242022				
	101-1400-44330	DUES & SUBSCRIP	$4.00	DUES & SUBSCRIPTIONS
INV2426				
	101-1400-42100	OPERATING SUPPL	$299.00	OPERATING SUPPLIES
O1776888844				
	101-1400-43220	POSTAGE	$340.10	POSTAGE
11401751947410651				
	101-1400-42100	OPERATING SUPPL	$16.42	OPERATING SUPPLIES
11419388766832264				
	101-2400-42000	SUPPLIES - OFFICE	$29.67	SUPPLIES - OFFICE/COPY/COMPUTR
323054				
	101-2400-43900	VEHICLE MAINTEN	$62.22	VEHICLE MAINTENANCE
2155384652				
	101-1400-42100	OPERATING SUPPL	$10.73	OPERATING SUPPLIES
11435272453274630				
	101-1400-42100	OPERATING SUPPL	$273.80	OPERATING SUPPLIES
	101-2400-42100	OPERATING SUPPL	$273.79	OPERATING SUPPLIES
Total for VISA			$1,324.72	
53399	**05/17/2022**	**VISA**		
2509-309195				
	101-2400-43900	VEHICLE MAINTEN	$14.39	VEHICLE MAINTENANCE
133315				
	101-1400-42000	SUPPLIES - OFFICE	$22.65	SUPPLIES - OFFICE/COPY/COMPUTR
3311585559				
	101-2400-42080	TRAINING AND INS	$130.00	TRAINING AND INSTRUCTION
2947M1				
	101-2400-44330	DUES & SUBSCRIP	$145.00	DUES & SUBSCRIPTIONS
US-1794				
	101-2400-42000	SUPPLIES - OFFICE	$215.00	SUPPLIES - OFFICE/COPY/COMPUTR
Total for VISA			$527.04	
53400	**05/17/2022**	**VISA**		
175536588995				
	101-2110-42100	OPERATING SUPPL	$2.99	OPERATING SUPPLIES
Total for VISA			$2.99	
53401	**05/17/2022**	**WHITE BEAR TIRE**		
026174				
	101-2110-43900	VEHICLE MAINTEN	$3,293.28	VEHICLE MAINTENANCE
Total for WHITE BEAR TIRE			$3,293.28	
53402	**05/17/2022**	**XCEL ENERGY**		
778220646				
	101-3100-43860	STREET LIGHTS	$6,535.77	STOP LIGHTS
778867347				
	101-3100-43800	UTILITIES-GAS/ELI	$45.90	TRAFFIC SIGNAL
Total for XCEL ENERGY			$6,581.67	

City of Wyoming
Check Detail Register

05-17-2022

Check #	Check Date	Vendor Name	
Invoice #			
	General Ledger #	mount	Comment

General Checking Account 10100
Total Amount Being Paid: $51,770.49
Total Number of Checks: 56

Mayor Iverson

Councilmember Luger

Councilmember Nanko/Yeager

Councilmember Schilling

Councilmember Ohnstad

Request for Council Action

Date: 5/17/2022

Presented to: Mayor Iverson and City Council Members
Presented by: Chuck Almhjeld, Public Works Superintendent
Department: Public Works
Reference: Cement Repairs
Method: Consent

***Background Information*:**
Public Works has cement work that needs to completed and charged to various departments. The sidewalk and curb need to be repaired on Forest Boulevard from a watermain break. A pad for the 2022 Lift station project needs to be poured at Glen Oak Lift Station for the new control panel. The last one is fixing the sidewalks at City Hall as they are a trip hazard.
The sidewalk and curb on Forest Boulevard is above the $10,000.00 purchasing policy. For transparency, the cement is ordered in by the truckload for all the projects. A second estimate for the sidewalk and curb on Forest Boulevard is a very small project and would be a challenge to get a competitive estimate.

Recommendation:

Staff recommends the approval of the curb and sidewalk repair on Forest Boulevard from Lorenz Concrete in the amount of $14,745.00

CITY OF WYOMING
P.O. Box 188, 26885 Forest Blvd., Wyoming, MN 55092
Phone: 651-462-0575   Fax: 651-462-0576

Lorenz Concrete

Estimate

23210 Zumbro St NE
Stacy, MN 55079

Date: 5/10/2022
Estimate #: 6720

Bill To	Job
City of Wyoming Travis Parson	Water Main Break 26787 Forest Blvd Wyoming, MN 55092

Description	Qty	Total
Fuel surcharge $10/yd or $100 minimum charge (to be calculated at each phase of billing)		
Demolition and removal of existing sidewalk (sq ft.)	405	2,570.00
Concrete sidewalk (sq. ft.) OPTION: Concrete sidewalk (northern panels) (63 sq. ft.) ADD $900	405	5,800.00
Demolition and removal of existing curb and gutter (LF)	33	2,200.00
Curb and gutter to match existing (LF)	33	4,175.00
BY ACCEPTING THIS ESTIMATE YOU ALSO ACCEPT OUR TERMS & CONDITIONS ON THE ATTACHMENT EMAILED WITH AND ACCOMPANYING THIS ESTIMATE. PLEASE READ CAREFULLY THE TERMS, INITIAL EACH PAGE, AND SIGN ON LAST PAGE. WE NEED BOTH THE SIGNED ESTIMATE AND THE SIGNED TERMS & CONDITIONS RETURNED TO US IN ORDER TO SCHEDULE WORK.		
Project Start Date per Builder/Customer: _______/_______/_______		
Customer Acceptance Signature: ____ Date: _______/_______/_______		
Accounts payable contact/number: ____		
Billing address: ____		

Total: **$14,745.00**

Lorenz Concrete Authorized Signature: ***M.J. Lorenz Concrete Inc. License #BC232052***

Lorenz Concrete

Estimate

23210 Zumbro St NE
Stacy, MN 55079

Date: 5/10/2022
Estimate #: 6719

Bill To	Job
City of Wyoming Travis Parson	Wyoming City Hall 26885 Forest Blvd #8346, Wyoming, MN 55092

Description	Qty	Total
Fuel surcharge $10/yd or $100 minimum charge (to be calculated at each phase of billing)		
Demolition and removal of existing City Hall Entrance Stoop, heaved sidewalk panel, back entrance stoop and sidewalk (sq ft).	104	3,350.00
City Hall Entrance Stoop, heaved sidewalk panel, back entrance stoop and sidewalk (sq. ft)	104	2,900.00
*No slab support under both entry areas. Uplift of concrete slab at entry not warranted. **Structural damage repair due to water at existing building not included in estimate.		
BY ACCEPTING THIS ESTIMATE YOU ALSO ACCEPT OUR TERMS & CONDITIONS ON THE ATTACHMENT EMAILED WITH AND ACCOMPANYING THIS ESTIMATE. PLEASE READ CAREFULLY THE TERMS, INITIAL EACH PAGE, AND SIGN ON LAST PAGE. WE NEED BOTH THE SIGNED ESTIMATE AND THE SIGNED TERMS & CONDITIONS RETURNED TO US IN ORDER TO SCHEDULE WORK.		
Project Start Date per Builder/Customer: _______/_______/_______		
Customer Acceptance Signature: _______________________________________ Date: _______/_______/_______		
Accounts payable contact/number: ____		
Billing address: ____		

Total: **$6,250.00**

Lorenz Concrete Authorized Signature: ***M.J. Lorenz Concrete Inc. License #BC232052***

Lorenz Concrete

Estimate

23210 Zumbro St NE
Stacy, MN 55079

Date: 5/10/2022

Estimate #: 6721

Bill To	**Job**
City of Wyoming Travis Parson	Lift Station 26125 Glen Oak Drive Wyoming, MN 55092

Description	Qty	Total
Fuel surcharge $10/yd or $100 minimum charge (to be calculated at each phase of billing)		
Demolition and removal of existing asphalt (sq. ft.)	32	1,200.00
Concrete pad 4' x 8' (sq. ft.)	32	2,020.00
*Temporary bracing of utilities by others.		
BY ACCEPTING THIS ESTIMATE YOU ALSO ACCEPT OUR TERMS & CONDITIONS ON THE ATTACHMENT EMAILED WITH AND ACCOMPANYING THIS ESTIMATE. PLEASE READ CAREFULLY THE TERMS, INITIAL EACH PAGE, AND SIGN ON LAST PAGE. WE NEED BOTH THE SIGNED ESTIMATE AND THE SIGNED TERMS & CONDITIONS RETURNED TO US IN ORDER TO SCHEDULE WORK.		
Project Start Date per Builder/Customer: _______/_______/_______		
Customer Acceptance Signature: ______________________________________ Date: _______/_______/_______		
Accounts payable contact/number: ____		
Billing address: ____		

Total: **$3,220.00**

Lorenz Concrete Authorized Signature: ***M.J. Lorenz Concrete Inc. License #BC232052***

MIKE@LORENZCONCRETE.COM WWW.LORENZCONCRETE.COM FAX: 651-408-8144 PHONE: 651-408-1800

TERMS & CONDITIONS

INCLUSIONS

Scope of work listed on this Estimate includes all material and labor necessary to complete work according to bid set plans provided to MJ Lorenz Concrete for this Estimate. Any deviation from bid set plans in actual work completed according to build set or site plans, will be reflected in our invoicing which will be calculated on an 'as-built' basis.

All work to be completed in a workmanlike manner according to standard practices and building code regulations.

Customer is responsible for carrying all necessary insurance including builder's risk.

Notwithstanding anything to the contrary contained herein, neither party shall be liable for any delays or failures in performance resulting from acts beyond its reasonable control including, without limitation, acts of God, natural disasters, or other natural forces, including pandemics, war, civil unrest, accident, labor disturbance, or other event like those enumerated above. Notwithstanding the foregoing, in the event of such occurrence, each party agrees to make a good faith effort to perform its obligations contained herein.

EXCLUSIONS (***MAY RESULT IN ADDITIONAL CHARGES***)

Current blueprint set with elevations and current surveyor’s stakeout must be on site prior to MJ Lorenz Concrete layout or **$750 trip charge** will apply.

Winter Service charge - Nov 1 through Apr 30 to cover cost of heated concrete and frost protection, add 7% to total price.

Heat service – Builder is responsible for temporary shelters, providing heat, and maintaining a constant, safe heat source/enclosure of all interior and exterior spaces constructed after Nov 1. If MJ Lorenz provides any part of this necessary process, additional charges will apply based on cost incurred for labor and supplies.

Road posting charge - foundation and flatwork construction during ground thaw, **up to $100 per concrete load to total price.**

Additional phase trip charge - **$400 per each** may be added if job requires additional phases beyond those which are included in original bid.

Mobilization fee – **minimum $500 per occurrence** for failure to notify MJ Lorenz Concrete of unworkable site prior to our scheduled arrival.

Additional frost wall construction - beyond scope of work in reference or bid set plans provided for this Estimate will be invoiced 'as-built' with foundation phase of invoicing according to build set or site set plans provided to us for actual construction.

INITIALS: _________

Foundation dimension charge due to insulation change - **$500 charge** if working blue prints do not reflect correct exterior dimensions due to foundation insulation. Must provide correct print which reflects foundation dimensions.

Blanket rental charge **– may apply per labor and supplies cost and be added when work phase is invoiced**.

Fuel surcharge (as economy dictates) **- $10 per yard added when work phase is invoiced**. **$100 minimum charge.**

Supplies/materials surcharge (as economy dictates) – **may apply per supplies/material cost increase and be added when work phase is invoiced**.

Drain finishing charge - **$400/drain added when work phase is invoiced**. This charge applies to all drains regardless of whether MJ Lorenz supplied and installed.

Any other alteration or deviation - from scope of work included on this Estimate involving extra costs will be executed only upon written change order or scheduling of work by authorized party and **could result in an extra charge added to total price**.

In the event prices of certain materials increase by more than 10% between date of contract and date of installation, Estimate price may be equitably adjusted by the amount exceeding 10% price increase over the material's baseline price. MJ Lorenz's adjustment shall be made by change order with procedures set forth in the contract documents.

The terms of this document shall control in the event of any conflict between the terms of this document and any other agreement or document.

SCHEDULING

FOUNDATION, BEFORE WORK BEGINS, WE MUST HAVE THE FOLLOWING:

- ✓ Signed MJ Lorenz estimate sent to us
- ✓ Most current blueprint set with elevations
- ✓ Most current survey
- ✓ City approved blueprints & permit card

INTERIOR FLATWORK, BEFORE WORK IS SCHEDULED, THE FOLLOWING MUST BE COMPLETE:

- ✓ Slab area must be up to grade
- ✓ Slab area must be clear, free from obstacles

EXTERIOR FLATWORK, BEFORE WORK IS SCHEDULED, THE FOLLOWING MUST BE COMPLETE:

- ✓ Slab area must be up to grade
- ✓ Slab area must be clear, free from obstacles

INITIALS: _________

- ✓ Most current landscape blueprint sent

Schedule requests - should be sent to schedule@lorenzconcrete.com. MJ Lorenz is NOT responsible for participating in Builder's external project management platform.

If any of the above-mentioned items are not in order, preventing MJ Lorenz from initiating work, a mobilization fee may be charged back to the Builder.

PAYMENTS

Payment is due upon completion of each phase of work. Should payment not be made, or if satisfactory payment arrangements have not been made, MJ Lorenz Concrete reserves the right to cease all work until such time as payment is made. A 1.5% monthly finance charge will be assessed on all outstanding balances after 30 days. Additional legal fees may apply to accounts that progress to collections status, or if a lien is place on property, processing fees will apply. 3% credit card payment fee.

This Estimate becomes binding upon signature of acceptance or scheduling of work. It may be withdrawn by MJ Lorenz Concrete if not accepted within 15 days.

NOTICE TO PROPERTY OWNER

ANY PERSON OR COMPANY SUPPLYING LABOR OR MATERIALS FOR THIS IMPROVEMENT TO YOUR PROPERTY MAY FILE A LIEN AGAINST YOUR PROPERTY IF THAT PERSON OR COMPANY IS NOT PAID FOR THE CONTRIBUTIONS. UNDER MINNESOTA LAW YOU HAVE THE RIGHT TO PAY PERSONS WHO SUPPLIED LABOR OR MATERIALS FOR THIS IMPROVEMENT DIRECTLY AND DEDUCT THIS AMOUNT FROM OUR CONTRACT PRICE, OR WITHHOLD THE AMOUNTS DUE THEM FROM US UNTIL 120 DAYS AFTER COMPLETION OF THE IMPROVEMENT UNLESS WE GIVE YOU A LIEN WAIVER SIGNED BY PERSONS WHO SUPPLIED ANY LABOR OR MATERIALS FOR THE IMPROVEMENT AND WHO GAVE YOU TIMELY NOTICE.

____

Signature Date

RESOLUTION NO. 22-05-46

A RESOLUTION AUTHORIZING THE REPAIR OF THE SIDEWALK AND CURB ON FOREST BOULEVARD THAT WAS DAMAGED DUE TO A WATER MAIN BREAK IN THE AMOUNT OF $14,745.00 FROM LORENZ CONCRETE

WHEREAS, the Wyoming Public Works department has cement work that needs to be completed and charged to various departments; and

WHEREAS, a pad for the 2022 lift station project needs to be poured, sidewalks at city hall need to be repaired as they are a trip hazard and the sidewalk and curb on Forest Boulevard need to be repaired from a water main break; and

WHEREAS, the cement is only ordered by the truckload for all the projects; and

WHEREAS, the Forest Boulevard section is over $10,000 and per the purchasing policy needs to come before the City Council.

NOW THEREFORE BE IT RESOLVED, the City of Wyoming authorizes the repairs of the sidewalk and curb on Forest Boulevard in the amount of $14,745.00 from Lorenz Concrete.

HEREUPON SAID RESOLUTION WAS DECLARED DULY PASSED AND ADOPTED THIS 17TH DAY OF MAY, 2022.

CITY OF WYOMING

By:___________________________
Lisa Iverson, Mayor

ATTEST:

____
Robb Linwood, City Administrator/Clerk

CITY OF WYOMING Minnesota

Request for Council Action

Date: May 13, 2022

Presented to: Mayor Iverson and City Council Members
Presented by: Robb Linwood, City Administrator
Department: Administration
Reference: Transfer of funds from Street Replacement fund to 2020 G.O. Bonds Assessment Revenue
Method: Consent Agenda

***Background Information*:**

During audit preparations it was determined that assessment revenue from the 2020 G.O. Bond was received in the street replacement fund (408). The funds should have been directed to the 2020 G.O Bond assessment revenue fund (341). Staff has prepared a resolution for the council to approve to complete the transfer of funds from the street replacement fund to the 2020 G.O Bond assessment revenue.

Recommendation: To approve Resolution 22-05-47 a resolution authorizing a transfer from the street replacement fund to the 2020 go bond debt service fund in the amount of $143,957.90

CITY OF WYOMING
P.O. Box 188, 26885 Forest Blvd., Wyoming, MN 55092
Phone: 651-462-0575 Fax: 651-462-0576

RESOLUTION 22-05-47

RESOLUTION AUTHORIZING A TRANSFER FROM THE STREET REPLACEMENT FUND TO THE 2020 GO BOND DEBT SERVICE FUND IN THE AMOUNT OF $143,957.90

WHEREAS, In 2020 the City of Wyoming completed the 2020 street improvement project that included assessment revenue.

WHEREAS, The assessment revenues were directed to the 408 street fund.

WHEREAS, After completion of the 2021 audit it was noted those revenues should have been directed to the 341 fund as part as assessment revenue for the debt service on the project.

WHEREAS, The City desires to transfer $143,957.90 from Street Replacement fund (408) to the 2020 GO bond debt service fund (341)

NOW THEREFORE, BE IT RESOLVED BY THE WYOMING CITY COUNCIL THAT:

1. The recital set forth above are incorporated herein.
2. The following accounting entry is made:

Account	Description	Debit	Credit
408-0000-47210	Transfer	143,957.90	
408-0000-10100	Cash		143,957.90
341-0000-39203	Transfer from other Fund		143,957.90
408-0000-10100	Cash	143,957.90	

Hereupon said Resolution was declared duly passed and adopted this **17th day of May 2021**

CITY OF WYOMING

By: ______________________________
Lisa Iverson, Mayor

ATTEST:

____
Robb Linwood, City Administrator/Clerk

April 20, 2022

Michael Naumann

26136 Good Valley Rd

Wyoming, MN 55092

651-398-7376 C

Dear Sir or Ma'am,

I would love to work in the role of a volunteer position with the Planning Commission and/or Economic Development Authority for the city of Wyoming.

Will keep this as short and sweet as I can. Want to provide the same values instilled in me through my 22-year army career (retired now) of selfless service, integrity, personal courage, honor, respect, duty, and loyalty in all my efforts to help in any regard. I have been blessed with many experiences that I believe will aid in so many ways to you and the city of Wyoming, that my grandson, my daughter and myself now reside in. It is a privilege to live in this wonderful community, as has been my experience over the last year since we all moved here from other cities in Minnesota.

Some things I would like to use as helpful service to this community is that of taking part in the infrastructure planning, building, maintenance and livelihood of those I shared my time with while on a 2005-2007 deployment with the 1st Brigade Combat Team of the Red Bulls (34th Infantry Division of the MN Army Nat Guard) in Iraq, along with many other experiences and influences in my life that are pertinent and of great value, in my opinion.

Would also like to share a two and half hour recorded conversation where the Navy Veteran of the USS Arizona, Edward Wentzlaff spoke in detail about his experience on the USS Arizona December 7th of 1941, as well as his life's story that brought him to become a loving husband, father to orphaned girls he and his wife adopted, and mayor of Butterfield, Minnesota. His story is one of inspiration and hope for all of us. I would be honored and humbled to be able to share his story, no matter the decision regarding my own petition here.

Sincerely,

Staff Sergeant Michael Naumann, USA Retired

CITY OF WYOMING Minnesota

Council Report

May 12, 2022

Mayor Iverson and City Council Members

Re: Public Safety Activity Report, May 17, 2022, City Council Meeting

Police Department Mission and Values

All officers, sergeants and support staff participated in the creation of a new Mission Statement for the Wyoming Police Department and a Values Statement that our department members will exhibit internally and externally.

Mission Statement:

The Wyoming Police Department provides data-driven crime prevention strategies, equitable enforcement of laws, exhaustive investigation of crimes, proficient emergency response, and authentic community outreach to ensure the safety of all Wyoming community members. We strive to build and maintain the trust and respect of the community through collaboration and partnerships. In partnership with these efforts, we will be committed to the principles of a learning organization by acquiring new knowledge and modifying our practices and procedures to exceed the evolving needs of the community.

Values Statement:

The members of the Wyoming Police Department value a community-oriented approach to policing, compassion, dedication, integrity, teamwork, trusting relationships, and making a difference in the Wyoming community.

This mission and vision statement will anchor the strategy for the Wyoming Police of the department.

Strategic Plan 2022

The 2022 Strategic Plan for the Police Department is included in this week's council report. This is the collaborative effort of every member of the department and will outline the priorities for the remainder of 2022.

Crime Stats

Our reporting system has been down again as a result of an issue with ProPhoenix RMS. As soon as that has been resolved, we will provide updates online, with additional information and statistics.

Upcoming Community Outreach Events

- May 21, 2022 from 9:00 – 11:00 AM, Bike Rodeo @ Wyoming Elementary
- June 4, 2022, "Touch a Truck" event, times 10:00 AM to 12:00 PM
- June 12, 2022, MS150 will be travelling through Wyoming (MS150)

- June 24, 2022, Special Olympics LE Torch Run will be coming through Wyoming. We will be participating as runners and will provide traffic control as needed.
- August 2, 2022, Night to Unite event

Neil D. Bauer, Ed.D.
Public Safety Director

Wyoming Police Department
Strategic Plan 2022

Prepared by: Chief Neil D. Bauer, Ed.D.
Director of Public Safety

May 22, 2022

Table of Contents

Executive Summary

The Wyoming Police Department is the primary law enforcement agency for the City of Wyoming, Minnesota. The City of Wyoming is approaching a period of continued population growth, with several new development opportunities on the horizon. This year, the City of Wyoming is taking steps towards the construction of a public safety facility that will become the new home for the police and fire service.

This strategic planning process is the first after Chief Neil Bauer was hired in December of 2021. The plan was designed to be a collaborative process, involving the institutional knowledge of the current police staff as well as data from the City Council goal setting process for 2022.

For the remainder of 2022, this plan outlines tangible objectives for the department centered on five goal areas:

- Data Driven Approach to Policing Strategy
- Community Engagement
- Internal and External Communications
- Organizational Learning and Development
- Holistic Approach to Wellness

This process will be conducted annually to ensure the department continues to exceed the expectations of the community.

Findings from Research and Data Collection

The effectiveness of a strategic plan depends on the quality of the data used to inform the decision-making processes. For the 2022 planning process, three sources of information were utilized: an internal police staff SWOT analysis, the 2022 City Council Goals and Initiatives, and the 2022 New Director Survey. Data from these sources was analyzed for themes and trends. Ultimately, the data was categorized into the five goal areas mentioned above. Because of the timeline of this strategic planning process and availability of data, there was not an external source of data aside from the experiences of staff within the community and City Council representation. Moving into 2023, it will be important to proactively seek input from the Wyoming Community to better inform the strategic planning process through intentional community engagement initiatives.

2022 Staff SWOT Analysis

In March, all police staff participated in a SWOT analysis exercise that examined 24 focus areas:

- Budget
- Buildings/Facilities
- Community Building: Initiatives that intentionally bring people together to simply get to know one another.
- Community Education: Initiatives that provide information or educate the public about a police issue.
- Community Engagement: Through deliberate, well planned public engagement, community members become informed about, participate in, and influence how the police interact with the community.
- Community Outreach: Outreach is one-way communication that tells community members about an issue, problem, opportunity, or decision in policing.
- Community Partnerships: Working relationships with other service providers to better serve the community.
- Community Trust
- Data/Available Information (Information in RMS or other sources)
- Employee Retention: The department's ability to prevent employee turnover, or the number of people who leave their job, either voluntarily or involuntarily.
- Equipment
- Innovations: The introduction of something new (an idea, service, technology, process or strategy) to the department.
- Organizational Culture: The collection of values, expectations, and practices that guide and inform the actions of the department members.
- Organizational Knowledge: The collective knowledge and abilities possessed by the people who belong to the department.
- Political Environment: The local, state, and federal government and its institutions, and the public and private stakeholders who operate and interact with or influence the department.
- Public Perception: The community's image of Wyoming Police Department.
- Recruitment
- Regulatory (e.g. POST Board, Legislature)

- Social Media, Other Communications
- Staffing
- Succession Planning: The strategy used to pass leadership roles down from one employee to another. It ensures that the organization can continue to operate after people move on to new opportunities or retire.
- Technology
- Training/Development
- Wellness

Small groups of police staff examined the strengths, weaknesses, opportunities and threats for each of these 24 focus areas and brainstormed ideas for each category. During the process, the small groups shared their results in a collaborative process that gave all of the participants a shared perspective on the status of the Wyoming Police Department, regardless of tenure with the department.

2022 Wyoming City Council Goal Setting Process

The Mayor and City Council participated in a goal setting refresher process early in 2022. From that process, several goals that were established intersect with the mission of the police department.

- Inclusiveness
- Celebrate the Identity of Wyoming
- Nuisance Property Program
- Continued work and design for the Public Safety building.

In addition, aligning with the City of Wyoming Mission and Vision statements established in 2021 by Council, the importance of financial responsibility and overall transparency informed this strategic planning process.

New Director Survey

In January of 2022, all police and fire staff were provided a survey instrument to gather initial information on areas such as:

- organizational culture,
- community stakeholders,
- staff relationships, and
- policies, procedures and processes.

The results of that survey were examined for themes and trends that aligned with the results of the staff SWOT analysis.

Research and Data Collection Summary

Through the data analysis process, five goal areas were identified. Then the data was analyzed for specific tactics that will help us achieve the five goals. These tactics are specific to 2022 however some of the action items are the initial steps towards a multi-year strategy toward accomplishing one of the goals.

Goal Areas for 2022

The strategic plan for 2022 is focused on five (5) goal areas:

- Data Driven Approach to Policing Strategy
- Community Engagement
- Internal and External Communications
- Organizational Learning and Development
- Holistic Approach to Wellness

Mission and Value Statements

(Created 2022)

Mission Statement

The Wyoming Police Department provides data-driven crime prevention strategies, equitable enforcement of laws, exhaustive investigation of crimes, proficient emergency response, and authentic community outreach to ensure the safety of all Wyoming community members. We strive to build and maintain the trust and respect of the community through collaboration and partnerships. Alongside these efforts, we will be committed to the principles of a learning organization by acquiring new knowledge and modifying our practices and procedures to exceed the evolving needs of the community.

Values Statement

The members of the Wyoming Police Department value a community-oriented approach to policing, compassion, dedication, integrity, teamwork, trusting relationships, and making a difference in the Wyoming community.

Community-Oriented	Compassion	Dedication	Integrity
Make a Difference	Service-Oriented	Teamwork	Trust

Creation of Mission and Values Statement

All staff participated in an exercise to establish the values, traits, and qualities that the organization strives to exhibit internally and externally. Staff considered the current workplace culture, the behavioral traits of their most respected coworkers, and how they operate when the department is at its best:

Tactical Plan

Goal #1 – Policing Strategy

Utilize data driven approaches to identify problems in the community, improve the efficiency and effectiveness of the police department, direct resources to what matters most, and generate actionable approaches to solve problems, in partnership with the community.

Action Item	Person Responsible	Description	Targeted Completion
Establish Measurable Crime Prevention Strategies	Chief Neil Bauer	Establish relationship with National Policing Institute for CompStat 360 initiative (implementation in 2023).	Q4
	Officer Trevor Minor and Analyst Kallie Rezny	Following the Crime Prevention certification course (April), determine what crime prevention strategies can be implemented short term and long term.	Q2
Fleet Management Strategy	Chief Neil Bauer with Robb Linwood	Determine fleet needs and establish an updated fleet management plan for police department vehicles.	Q2
Complete Staffing Study	Chief Neil Bauer Analyst Kallie Rezny	Research and identify police staffing needs for short term and the long-term projections.	Q2
Prepare 2023 Budget for Police and Fire	Chief Bauer with Fire Chief Milligan	Separate the police and fire budgets to improve accountability and transparency.	Q2
Determine Capital Improvement Needs through 2027	Chief Neil Bauer	Determine the ongoing capital improvement expenses for PD for the next 5 years.	Q2
Determine Police Equipment Needs for 2023	Chief Neil Bauer	Determine police equipment needs for the 2023 budget process.	Q2
Policy Review Process	Investigator Jeremy Peltier	Update Use of Force Policy to current standards.	Q2
	Chief Neil Bauer	Evaluate policy platforms for 2023 and begin the review process of the complete policy manual.	Q3
Records Processing Efficiency and Tracking	Lauren Studer	Establish best practices for receiving, processing and tracking records requests.	Q2
Establish Police Sectors	Chief Neil Bauer	Establish Wyoming PD sectors to building community relations and encourage relationships with the community and officers. Create website content to provide an understanding of the intended use.	Q3

Goal #2 – Community Engagement

Improve the safety of the community by strengthening trust and developing partnerships between law enforcement and members of the community.

Action Item	Person Responsible	Description	Targeted Completion
Monthly Community Building Events	Officer Scott Boecker	Ensure that we are participating or coordinating a community building event on a monthly basis.	Ongoing
	Officer Trevor Minor	Establish relationship with Special Olympics MN to participate in LE Torch Run (June 2022), Tip-A-Cop, future Polar Plunge events.	Q2
Increase Community Education Opportunities	Investigator Jeremy Peltier	Continue relationship with Wyoming Elementary to PEAK (5^{th} Grade)	Ongoing
	Officer Trevor Minor	Create a pilot program with St. Paul Lutheran Church to encourage a security centered culture for places of worship.	Q4
	Officer Allison Edwards	Create relationship with Meadows on Fairview to provide fraud awareness training and other specific safety training for the aging population.	Q3
Research and Establish Authentic Community Engagement Opportunities	Chief Neil Bauer and Sergeant Brian Rod	Enlist community members to participate in the steering group for the creation of the Wyoming Police Advisory Committee (WYPAC).	Q4
Coordinate Community Outreach Opportunities	Analyst Kallie Rezny	Provide crime information online on a monthly and quarterly basis.	Q2
Establish and Broaden Community Partnerships	Chief Neil Bauer with City Attorney	Work with City Attorney to establish plan for the Wyoming Crime Prevention and Public Safety Board in 2023.	Q4
	Investigator Jeremy Peltier and Analyst Kallie Rezny	Determine the feasibility of establishing Community Camera Program; establish program objectives and develop a pilot program.	Q4

Goal #3 – Communication

Internal communications will guide, inform, and motivate employees to operate at their best; External communications will connect our department with the community to promote our value, inform, and encourage the exchange of ideas and information.

Action Item	Person Responsible	Description	Targeted Completion
Social Media	Chief Neil Bauer and Investigator Jeremy Peltier	Develop social media content specifically for the Wyoming community that represents Wyoming PD as a professional, approachable, law enforcement agency.	Ongoing
	Chief Neil Bauer and Investigator Jeremy Peltier	Brainstorm a social media plan that identifies regularly scheduled content.	Ongoing
Garner support for new Public Safety Facility	Chief Neil Bauer	Partner with city staff to actively promote support for the proposed new public safety facility.	Ongoing
Ensure Chief provides regular updates to staff	Chief Neil Bauer	Distribute bi-weekly email updates to staff, on the Friday before a Council meeting.	Ongoing
Recruitment	Officer Allison Edwards and Officer Rachel Columbus	Establish ongoing recruitment strategy; 2 dedicated recruitment officers; develop recruitment materials; create a webpage dedicated to recruitment.	Q4
Information and Intelligence Sharing	Analyst Kallie Rezny and Sergeant Lance Beardsley	Improve utilization of Evertel information sharing platform.	Ongoing

Goal #4 – Organizational Learning and Development

Align the goals and performance of all employees with the objectives of the department and City, with the purpose of enabling professional development, increasing employee performance, enhanced employee loyalty, and overall organizational success.

Action Item	Person Responsible	Description	Targeted Completion
Knowledge Sharing	Chief Neil Bauer	Ensure quarterly department meetings/training sessions are valuable information sharing opportunities.	Ongoing
Succession Planning	Sergeants Lance Beardsley and Brian Rod	Through quarterly check-in meetings with all staff, establish goals related to learning and development that help our staff be prepared for future advancement opportunities.	Ongoing
Annual Training Plan	Sergeant Lance Beardsley	Meet with all training officers to determine what is needed for minimum training requirements and desires for additional staff development in 2022 (e.g. Reality Based Training).	Q2
Use of Force Review Process	Investigator Jeremy Peltier	Establish a Use of Force review process to evaluate policy compliance and training needs.	Q2
Pursuit Review Process	Sergeant Brian Rod	Establish a Pursuit review process to evaluate policy compliance and training needs.	Q2
Performance Tracking	Chief Neil Bauer	Establish the Guardian Tracking performance tracking program in partnership with Public Works.	Q2

Goal #5 – Holistic Wellness

Promote healthier lifestyles for all employees and enhance the physical, mental, and financial health of employees.

Action Item	Person Responsible	Description	Targeted Completion
Mental Health Wellness	Chief Neil Bauer	Roll out annual "Check-up from the Neck-Up", including an introduction from Marie Ridgeway at the August department meeting.	Q3
Physical Wellness	Investigator Jeremy Peltier and Sergeant Rod	Develop a physical wellness program that complies with LMC guidance and is agreeable by the officer and sergeant unions.	Q4
	Officer John Roettger	Coordinate our participation in the MN LMC WorkSTEPS program for future new hires.	Q4
Spiritual Wellness	Sergeant Lance Beardsley	Establish a liaison officer for the Chisago Chaplain group and coordinate ride along and other relationship development opportunities.	Q2
Financial Wellness	Chief Neil Bauer	Provide training opportunities at the August department meeting from PERA and a financial advisor that is well versed in public safety finances.	Q3

Resource Requirements

The action items are specifically outlined to be managed internally with additional support from stakeholder groups. None of the action items require a significant financial commitment in 2022 beyond what is budgeted.

Next Steps

1. Communicate strategic plan internally to police staff, emphasizing that this plan was a collaborative process.
2. Communicate strategic plan to the Mayor and City Council.
3. Communicate strategic plan externally on city website and through social media.
4. Schedule accountability meetings each quarter.
5. Update status of each action item quarterly.
6. Summarize status of strategic plan in Annual Report for 2022.

May 12, 2022
Honorable Mayor and City Council
City of Wyoming
26885 Forest Boulevard
Wyoming, MN 55092

RE: May 17, 2022 CITY COUNCIL MEETING

Dear Mayor and Council Members:

This letter is intended to summarize on-going commercial building projects and zoning issues within the City. Some of these items may be separate agenda matters, while others are for informational purposes only.

Hallberg RV Storage Site
The steel frames for all four structures have been erected. Siding is near completion on two structures. The floor slab for the two northernmost buildings have been placed. All footings and the foundations for the buildings are in, site grading is near completion.

Hallberg Bingham Site
Structural steel has been erected. Footings and foundation have been installed. Site work continues. The building and grading permits have been issued.

Fairview Hospital
The permit to remodel a laboratory area within the hospital has been approved.

Gopher State Mini-Storage
All work has been completed. This item is closed.

Maranatha Radio Tower
The fence surrounding the tower site is partially installed and will be completed by spring.

Planning Commission
The Planning Commission is recommending that the City Council appoint Michael Naumann to Planning Commission Seat B, vacated by Kevin Teel. The next reappointment year for Seat B is 2023. This is a separate agenda item.

Sincerely,

Frederick E. Weck, IV
Zoning Administrator
Building Official #1825
Advanced Septic Inspector, MPCA #C5199
City of Wyoming

DEPARTMENT OF BUILDING SAFETY
P.O. Box 188, 26885 Forest Blvd., Wyoming, MN 55092
Phone: 651-462-4947 Fax: 651-462-3938

ECKBERG LAMMERS
ATTORNEYS AT LAW

www.eckberglammers.com

Writer's Direct Dial:
(715) 808-8842

Writer's Email:
tloonan@eckberglammers.com

May 13, 2022

Robb Linwood
City of Wyoming
26885 Forest Boulevard
Wyoming, MN 55092

Delivered via Email

Re: ***City of Wyoming***
Status Update for the Period of – April 30, 2022 – May 13, 2022

Dear Robb:

Our office is assisting the City in responding to legal concerns relating to general real estate matters and upcoming development projects in the City. We field general questions relating to contract and employment matters and continue our general counsel role of addressing all general legal concerns raised by City staff relating to any other legal matters relevant to the City.

Please contact me directly if you have any questions regarding this correspondence. Thank you for allowing us to serve the City of Wyoming.

Very Truly Yours,

s/ Thomas R. Loonan

Thomas R. Loonan
City Attorney

Stillwater Office
1809 Northwestern Avenue
Stillwater, MN 55082
Phone: 651-439-2878
Fax: 651-439-2923

Hudson Office
430 Second Street
Hudson, WI 54016
Phone: 715-386-3733
Fax: 715-386-6456

Engineer's Report

May 11, 2022

Honorable Mayor and City Council
City of Wyoming, MN
26885 Forest Boulevard
Wyoming, MN 55092

Re: May 17, 2022, City Council Meeting
WSB Project No. 018813-000

Dear Mayor and Council Members:

This engineers report is intended to update you on engineering activities within the City since the last council meeting. Some of the items below may be on the agenda with more detailed information provided, while the other items below are for informational purposes only.

Diamond Ridge Development
No Change in status.
Plans have been approved and staff is awaiting completion of the development agreement and securities, permits, and construction schedule. The developer has scheduled a pre-construction meeting and the construction of utilities and streets will begin shortly. Staff will be sure to convey neighbor concerns related to construction that have come up as part of the public hearing and other comments received.

East Viking Boulevard (Fenwick to Polaris)
No change in status.
The project is nearly designed and we are awaiting to hear from the Federal EDA if we are successful with our grant application. The is limited permanent ROW/easement needs with the project and staff is working through that process. Once we hear news back regarding the grant, staff will request authorization to advertise for bidding.

Street Rating Results/Annual Road Tour
No Change in Status.
During the fall of 2021, staff had completed the street ratings for Wyoming's paved roadways. Staff presented the results of the street ratings in March to the Wyoming City Council. This will be a helpful tool in looking to the future and identifying road priorities. The spring road tour

occurred April 20th, attended by staff and Council. This tour will assist in determining priorities for maintenance and capital projects.

Helium Court Strom Sewer Repair
New project - Public Works and Engineering staff are working on a repair of a storm sewer crossing Helium Court in the Liberty Ponds development. The goal of the repair is to reduce pipe heaving from frost action, repair curb washout and drainage structure repairs. The project will be completed under the City Stormwater Fund.

Bingham Property – Hallberg Project (Multi-Tennent)
All approvals have been completed and construction is underway. Currently sanitary and watermain construction is underway. The connection to both watermain and sanitary sewer took place within 273rd Street. Traffic was temporarily bypassed around the construction area. Traffic is back to using 273rd Street. 273rd Street will be repaired once asphalt plants are open and weather allows.

Sunrise Riverbank Development (residential and commercial)
Concept review and comments have been discussed at the Planning Commission and City Council meetings. Staff is working closely with the development team and meeting regularly as they prepare the preliminary plat on the residential and commercial portions of the development. At this time, the development team is focusing on the residential portion of the development as there are a number of complicating factors related to the commercial portion of the development that need more time to address. The residential preliminary plat, named Avery Estates, has been submitted on April 18, 2022, and was determined to be an incomplete submittal. Staff has performed a preliminary review of the utility plans.

Upcoming Developments
Katies Glenn, which is located along Goodview Avenue, has submitted an updated concept plan that the planning commission recently reviewed.

Comfort Lake Overlook (Sketch/Concept Plan)
The sketch/concept plan for Comfort Lake Overlook, a proposed development located off of 260th Street, just west of Comfort Lake has been submitted and has been reviewed by staff. The Planning Commission was scheduled to review at their May 10, 2022 meeting.

2021 Street Improvement Project
The Contractor is scheduled to continue working on construction punch list items the weeks of 5/9/22 and 5/16/22.
Final street paving has been completed. Restoration and dormant seeding had also been completed. Punch list items will carry forward into the spring of 2022. The assessment Hearing has occurred, and staff certified assessments to Chisago County after the 30-day pre-pay period had elapsed. Once all punch list items have been completed, staff will process the final payment voucher and request all contract closeout documentation.
Once the project is accepted, the two-year warranty period will begin.

TH 61 and East Viking Sanitary Sewer Upsizing Project
No new update.

The project is substantially complete with the exception of a few minor punch list items that were not able to be completed this construction season. Once all punch list items have been completed, staff will process the final payment voucher and request all contract closeout documentation. Once the project is accepted, the two-year warranty period will begin.

Summer Fields Development
Due to long lead times for list station components, the development team has asked for the City to begin designing the lift station. The escrow has been submitted to the City and WSB geotechnical Group has performed soil borings. Staff will proceed with design when the developer site plans is updated and soil lab work is completed.

First Addition (19 lots): Improvements are substantially complete through the first layer of asphalt. Staff has developed a punch list that the contractor will be addressing in 2022 prior to the placement of the final layer of asphalt. Once the project is accepted, the two-year warranty period will begin.

Second Addition (15 lots): A utility and street preconstruction meeting was held May 4th. Construction is scheduled to begin the week of June 27 starting with jacking utilities across Kettle River Blvd. Grading has resumed and hauling of excess material from the east side of Kettle River Boulevard to the west side of Kettle River Boulevard, forming an additional 18 lots that have not yet been platted, but are anticipated to form the 3rd Addition. It will be helpful to have the excess material in the second addition placed in the third addition to allow an early start there as well. The turn lane on Kettle River Boulevard has been constructed up to the gravel base.

Third Addition
The developer has indicated that they are currently working on the third addition final plat and construction plans. The development team is evaluating if this is the final phase of the development or if they will break it up into multiple phases. The 3rd Addition will involve the design of a city lift station within the site and will require design and ordering of lift station components. An on-site generator will also be required to be installed at the downstream list station. The lead time on this is significant and that information has been provided to the developer to make sure these do not impede the timing of their next phase. Lift station design is currently underway as requested by the developer.

Preserve at Comfort Lake
No new update.
Minor punch list items remain. Once these have been addressed, staff will be ready to recommend acceptance of the improvements and start the two-year warranty period.

Heims Lake Villas North
No new update.
All sanitary sewer, watermain, and storm sewer have been completed. Aggregate base and curb and gutter and first layer of asphalt has recently been completed, allowing building permits to be issued. It is expected the concrete sidewalk will completed in May.

Comprehensive Plan

Staff has continued to make mapping updates for the comprehensive plan per the planning commission requests.
Past update:
Staff has completed the utility sections updates as well as the transportation section for the Planning Commission review. Staff discussed with the planning commission the parks/trails section of the plan and discussed the plan is lacking a clear vision. The planning commission wanted to have the Parks Commission take this up and review. Staff had met to discuss this further on 6/10 and staff will be providing some recommended action items for consideration in the near future.

Aadland Development (Hunter Hill)
No new update.
The project is now substantially complete with the first layer of asphalt placed. A project punch list has been provided to the development contractor.

Hallberg Storage
No new update.
Staff has approved the construction plans and a preconstruction meeting has occurred. Excavation of footings and slab for the building have been completed. Site grading is underway.

East Viking Bridge over the Sunrise River
No new update:
Staff met with both Chisago County and Polaris (separately) to discuss the bridge replacement and access while the western access to Polaris is closed. Those meetings went well however Chisago County has asked for a follow up meeting, and we will work to address any potential concerns that come from this meeting. We have indicated that all construction traffic will come from the west and that Polaris is willing to minimize traffic generated from their facility (those that can work from home, will) during that timeframe where access closed from the west.

Past update:
Staff is pleased to share that we have been notified that this project has now been funded for the bridge components. As previously stated, the bridge bonding only covers the actual bridge structure, not the roadway leading to it, or guard rails etc. It is estimated the bonding we have received will offset the City responsibility for this bridge replacement by $268,000. In order to utilize these funds staff is recommending replacement in 2022.

Park System Plan
No new update. Staff has been working on the Wyoming Park System Plan. The open house was lightly attended, however we received great feedback during the tree lighting ceremony as well as online feedback.

Thank you for the opportunity to update the council on current matters in the City.

Sincerely,
WSB and Associates, Inc.

Paul Hornby, PE

Public Works Report

Date: 5/17/2022

Mayor Iverson and City Council Members

Public Works Report for May 17th, 2022 Council Meeting

The weather continues to make street repairs difficult to proceed. We are pothole patching between rainfalls. We had several trees to cut up after the recent storms.

Frost has damaged a street culvert in Helium Court. The project will be led by WSB as there are some design changes needed. We continue to street sweep as weather permits, the streets will have to be completed a second time as there is tree debris on the streets. The catch basin has been quoted and repairs scheduled by Vergas Park.

Alex Saxe and I attended a meeting with Minnesota Playground for a quote on phase two of Swenson Park playground equipment.

Hydrant Flushing is completed. I am still waiting on quotes for the riser pipe on the South Water tower.

Sewer Jetting will start soon as we need to inform the Public about the process.

Parks:

Tree pruning

Lawn Mowing has occurred

Soccer and tennis nets installed

Playground equipment phase two quotes pending

Sanitary Sewer:

Daily Rounds have been completed

Sewer Jetting is being scheduled

Water:

Daily and monthly water tests have been completed

Hydrant Flushing has been completed

South Water Tower estimate still pending

Streets:

Tree trimming

3 Large trees have been removed on City property

Pothole repairs continue

Grading gravels have been completed once

Trees cut up from recent storms

Surface Water:

Collecting the Data for the yearly reporting for the MS4 Permit

Street sweeping continues

Culvert in Liberty Ponds sent to WSB.

Storm Drain by Vergas scheduled for repair

CITY OF WYOMING
P.O. Box 188, 26885 Forest Blvd., Wyoming, MN 55092
Phone: 651-462-0575 Fax: 651-462-0576

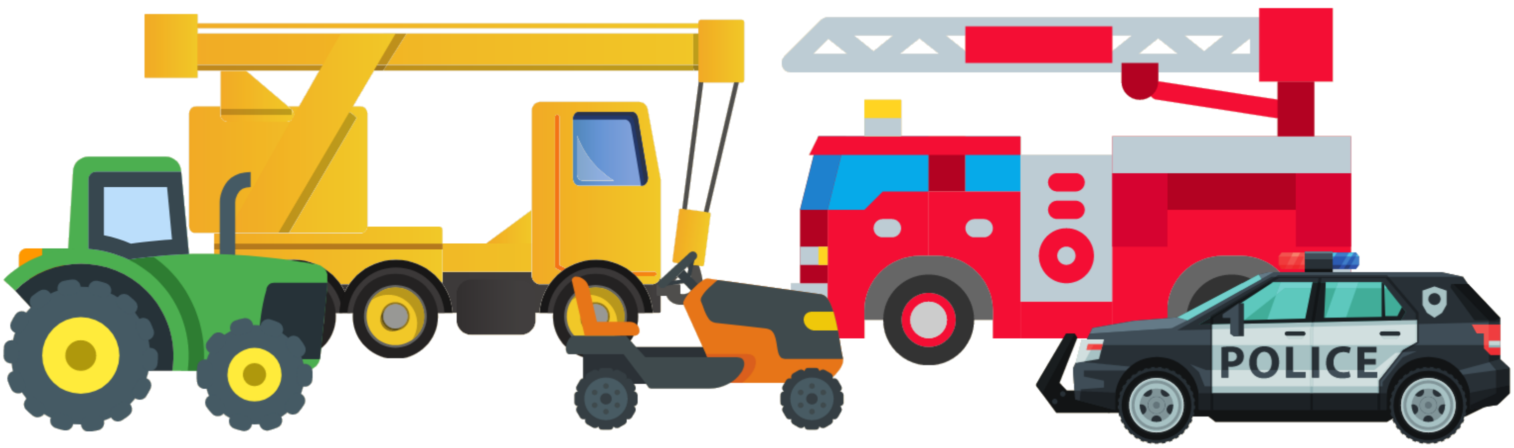
Council Communication

Date: May 13, 2022

Presented to: Mayor Iverson and City Council Members
Presented by: Alex Saxe, Assistant City Administrator
Department: Administration
Reference: Touch-a-Truck Event
Method: Communications

***Background Information*:**
The Wyoming Touch-a-Truck event is an annual event in Wyoming. This event not only creates a positive experience for families to come together and learn about some of the cool vehicles that are out and about around town, but it is also a great opportunity for the City to be able to highlight some of the valuable partners we have in the community as well as businesses that call Wyoming home. This year the Touch-a-Truck event will be held at the Wyoming Police Department on Saturday June 4th from 10:00am to noon. The City is still finalizing all of the vehicles that will be present at the event, however some of the participants include the Wyoming Police and Fire Departments, Wyoming Public Works, Wyoming Building Inspections, Rosenbauer, Caterpillar, Sunrise Apple Farm, Fairview EMS and more.

TOUCH-A-TRUCK



VIEW THE **VEHICLES** USED AROUND WYOMING

PLACE WYOMING POLICE DEPT
7665 WYOMING TRAIL

TIME SATURDAY, JUNE 4
10:00 AM - NOON

FREE

TRUCKS OF ALL SHAPES AND SIZES WILL BE OUT TO EXPLORE. STOP ON BY AND SEE THE VEHICLES UP CLOSE!

WWW.WYOMINGMN.ORG
WYOMING@WYOMINGMN.ORG
651-462-0575

ESTABLISHED 1855
CITY OF WYOMING
Minnesota

City of Wyoming
Chisago County, Minnesota

Communications Letter

December 31, 2021

City of Wyoming
Table of Contents

Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

Honorable Mayor, Members of the
City Council and Management
City of Wyoming
Wyoming, Minnesota

In planning and performing our audit of the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wyoming, Minnesota, as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the City's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.

- *Probable*. The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated May 11, 2022, on such statements.

This communication, which is an integral part of our audit, is intended solely for the information and use of the Members of the City Council and management and others within the City and state oversight agencies and is not intended to be, and should not be, used by anyone other than these specified parties.

BerganKDV, Ltd.

St. Cloud, Minnesota
May 11, 2022

City of Wyoming
Required Communication

We have audited the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2021. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit
As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the basic financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the basic financial statements are free of material misstatement. An audit of the basic financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Generally accepted accounting principles provide for certain Required Supplementary Information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our Responsibility in Relation to *Government Auditing Standards*
As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

City of Wyoming
Required Communication

Planned Scope and Timing of the Audit
We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence
The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified
We have identified the following significant risks of material misstatement:

- Improper Revenue Recognition
  - Revenue recognition is considered a fraud risk on substantially all engagements as it generally has a significant impact on the results of the governments operations. In addition, complexities exist surrounding the calculation and recording of various revenue sources.
- Misappropriation of Assets
  - If duties cannot be appropriately segregated within the accounting and finance department, there is a risk of unauthorized disbursements, in the form of EFTs, being made from the City. In addition, generally this results in less review taking place as transactions are recorded in the financial statements.
- Management Override of Controls
  - Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates
Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements. The most sensitive estimates affecting the basic financial statements relate to:

Depreciation – The City is currently depreciating its capital assets over their estimated useful lives, as determined by management, using the straight-line method.

Qualitative Aspects of the City's Significant Accounting Practices (Continued)

Significant Accounting Estimates (Continued)

Expense Allocation – Certain expenses are allocated to programs based on an estimate of the benefit to that particular program. Examples are salaries, benefits, and supplies.

Net Pension Liability, Deferred Outflows of Resources Related to Pensions and Deferred Inflows of Resources Related to Pensions – These balances are based on an allocation by the pension plans using estimates based on contributions.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures
Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit. Management has corrected all such misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's basic financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

City of Wyoming
Required Communication

Management's Consultations with Other Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues
In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditor.

Other Information Included in Annual Reports
Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the City's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

We applied certain limited procedures to the RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

City of Wyoming
Financial Analysis

The following pages provide graphic representation of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. A subsequent discussion of this information should be useful for planning purposes.

General Fund – Revenues

The chart below represents the General Fund revenues by source for the past five years. Overall, revenue decreased $375,015 or 8.4% compared to 2020. The largest decrease was in intergovernmental revenue, which decreased $679,876 due in part to the CARES funding received in 2020. That decrease was partially offset by an increase in taxes and special assessments of $180,801 due to an increase in the levy and an increase in licenses and permits due to increased building activity. Other categories were relatively similar to 2020.

	2017	2018	2019	2020	2021
Taxes and special assessments	$ 3,681,230	$ 3,285,406	$ 3,527,275	$ 3,328,341	$ 3,509,142
Licenses and permits	205,221	230,817	311,577	145,773	319,906
Intergovernmental	358,131	464,141	487,356	854,637	174,761
Charges for services	1,131	2,312	3,480	9,845	68,782
Fines and forfeitures	30,180	22,269	20,907	12,617	12,189
Investment income	71,495	39,267	56,611	71,507	2,713
Miscellaneous	59,873	57,457	70,268	56,071	16,283
Total Revenues	**$ 4,407,261**	**$ 4,101,669**	**$ 4,477,474**	**$ 4,478,791**	**$ 4,103,776**

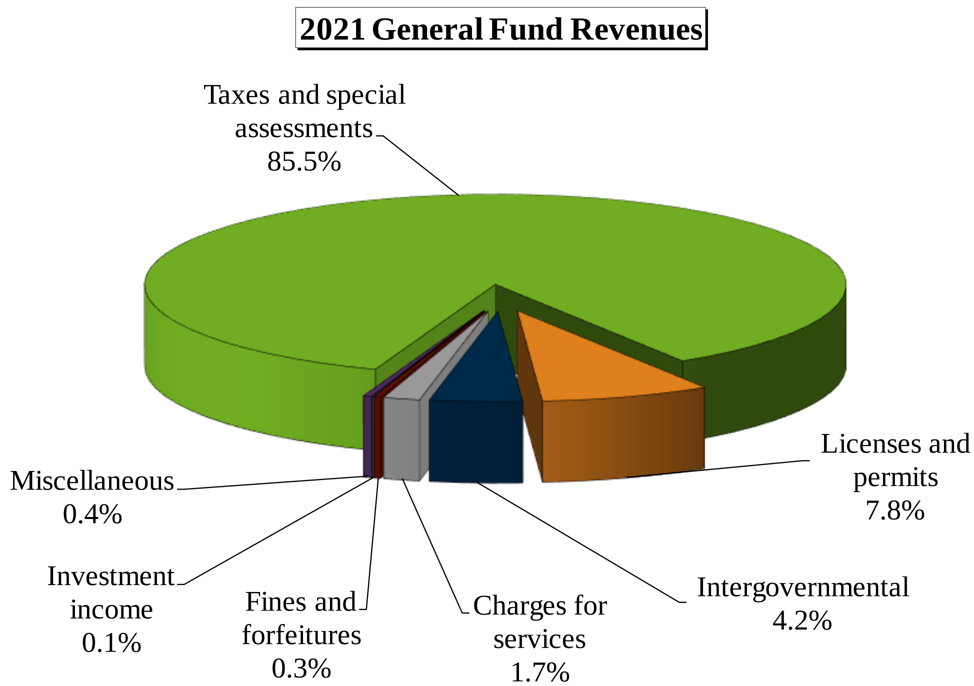
General Fund – Expenditures

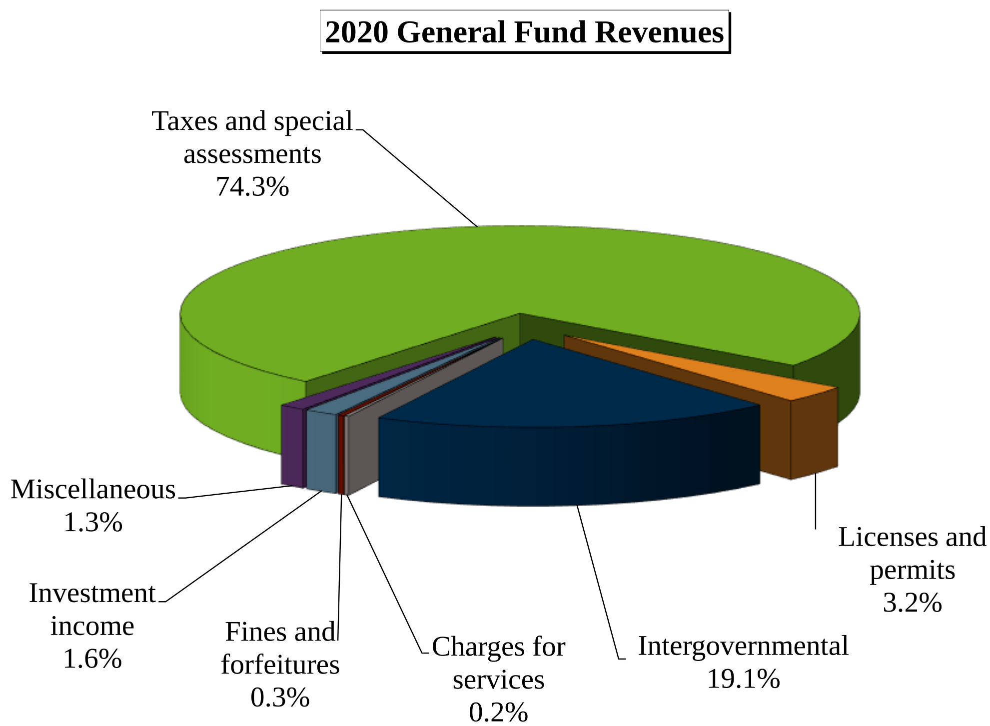
The chart below represents the General Fund expenditures by function for the past five years. Overall, expenditures decreased $315,107 or 7.5% compared to 2020. General government expenditures were down $562,332 due to expenditures related to the CARES funding in 2020. Offsetting that decrease were increases in Public Safety expenditures of $206,827 due to payouts related to compensated absence balances and increased fire calls and in culture and recreation of $190,211 related to the Swenson Park project.

	2017	2018	2019	2020	2021
General Government	$ 578,862	$ 619,789	$ 673,948	$ 1,162,470	$ 600,138
Public Safety	1,735,994	1,852,700	1,988,415	2,030,541	2,237,368
Public Works	781,743	859,914	940,967	941,202	815,629
Culture and Recreation	32,489	38,356	37,562	27,578	217,789
Debt Service	43,992	9,506	5,849	-	-
Capital Outlay	262,132	296,531	897,037	37,678	13,438
Total Expenditures	**$ 3,435,212**	**$ 3,676,796**	**$ 4,543,778**	**$ 4,199,469**	**$ 3,884,362**

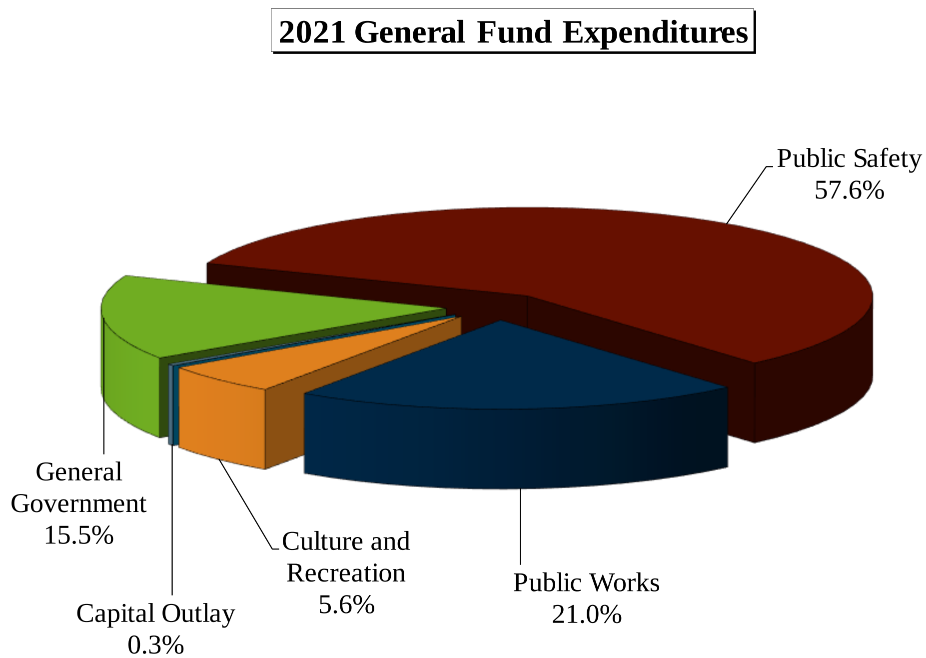
The overall allocation of revenues and expenditures among the various sources and functions changed from 2020 to 2021 as shown on the following pages.

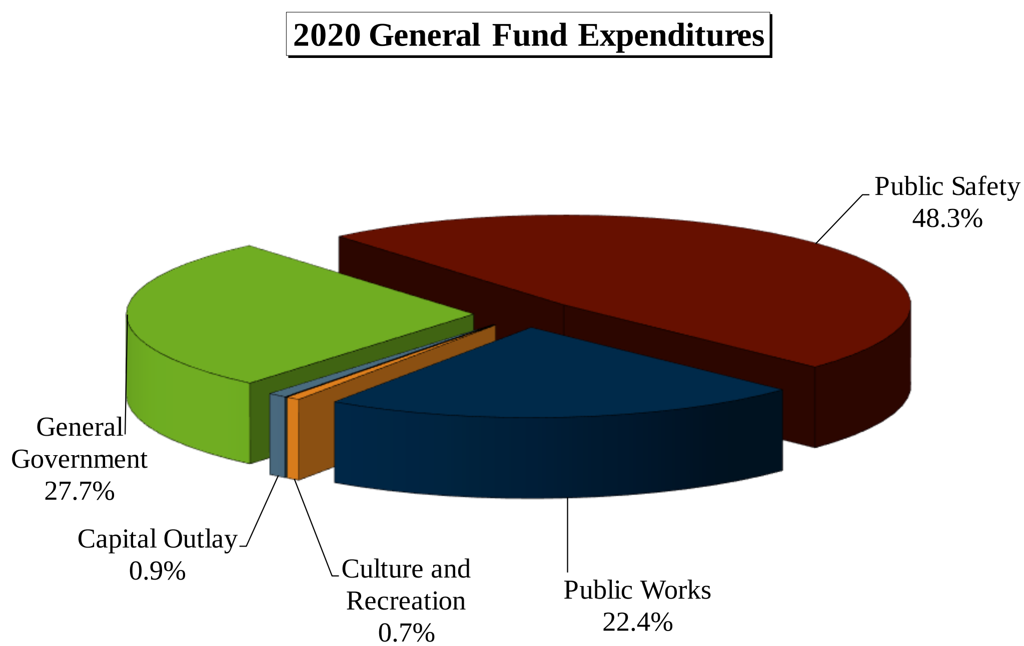
General Fund – Revenues (Continued)
The following graphs represent the General Fund revenues by function, with taxes and special assessments making up the largest revenue source category. The change between taxes and special assessments and intergovernmental revenues are attributable to the variances previously discussed.





General Fund – Expenditures (Continued)
The following graphs represent the General Fund expenditures by function, with Public Safety making up the largest expenditure category. The percentage of expenditures by function fluctuated from 2020 to 2021. Public Safety and General Government changed most significantly due to the changes previously discussed.





General Fund – Budget to Actual

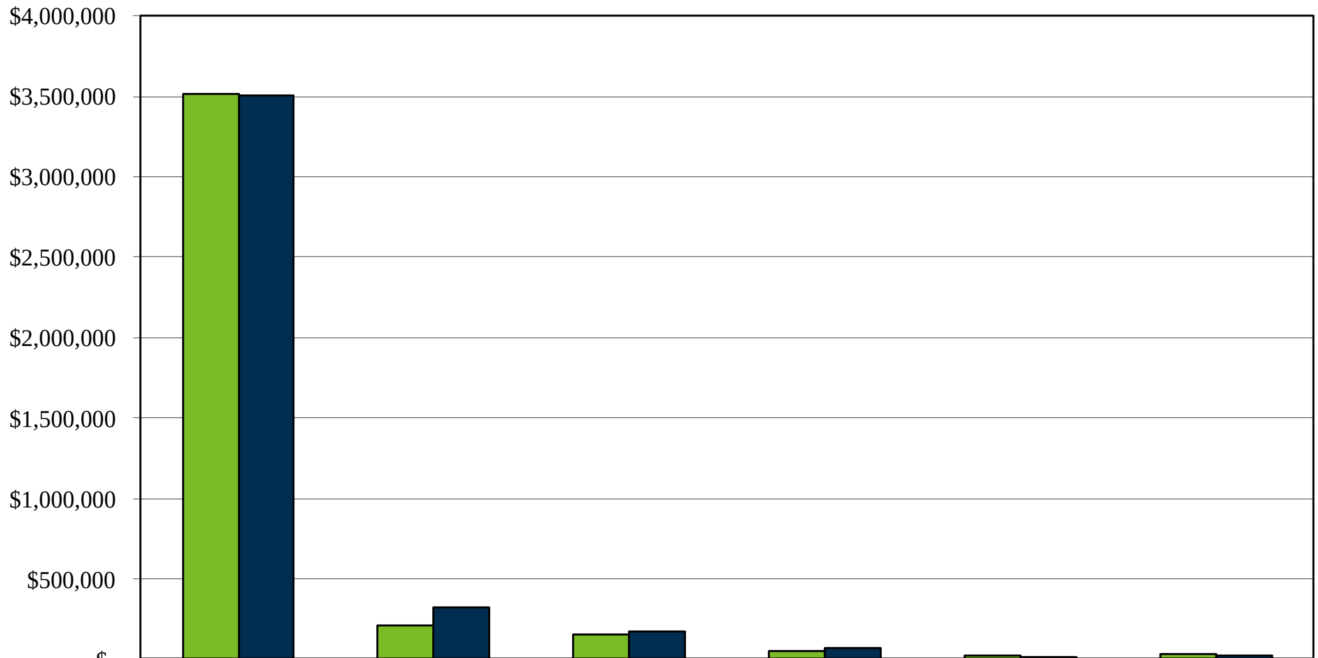
City Council approved a budget that called for $3,986,286 in both revenues and expenditures. Actual revenues came in $117,490 over budget, actual expenditures were $101,924 under budget, and other financing sources of $4,859 were not included in the budget. These variances allowed fund balance to increase by $224,273 for the year ended December 31, 2021. Further discussion on budget variances for revenues and expenditures are included on the following pages.

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Final Budget - Over (Under)
Revenues			
Taxes and special assessments	$ 3,512,217	$ 3,509,142	$ (3,075)
Licenses and permits	212,000	319,906	107,906
Intergovernmental	153,369	174,761	21,392
Charges for services	52,000	68,782	16,782
Fines and forfeitures	20,000	12,189	(7,811)
Miscellaneous	36,700	18,996	(17,704)
Total Revenues	3,986,286	4,103,776	117,490
Expenditures			
General government	706,196	600,138	(106,058)
Public safety	2,185,710	2,237,368	51,658
Public works	865,800	815,629	(50,171)
Culture and recreation	215,580	217,789	2,209
Capital outlay	13,000	13,438	438
Total Expenditures	3,986,286	3,884,362	(101,924)
Excess of revenues over expenditures	-	219,414	219,414
Other Financing Sources (Uses)			
Transfers in	-	4,859	4,859
Net change in fund balance	$ -	$ 224,273	$ 224,273

General Fund – Revenues Budget to Actual
The graph below outlines the budgeted revenues compared to actual revenues for the General Fund.

For 2021, actual revenues of $4,103,776 came in $117,490, or 2.9%, over budgeted revenues of $3,986,286. Licenses and permits were $107,906 over budget with the increase in building permit revenue in 2021. The other revenue categories were relatively consistent with budgeted amounts.

2021 General Fund Revenues Budget to Actual

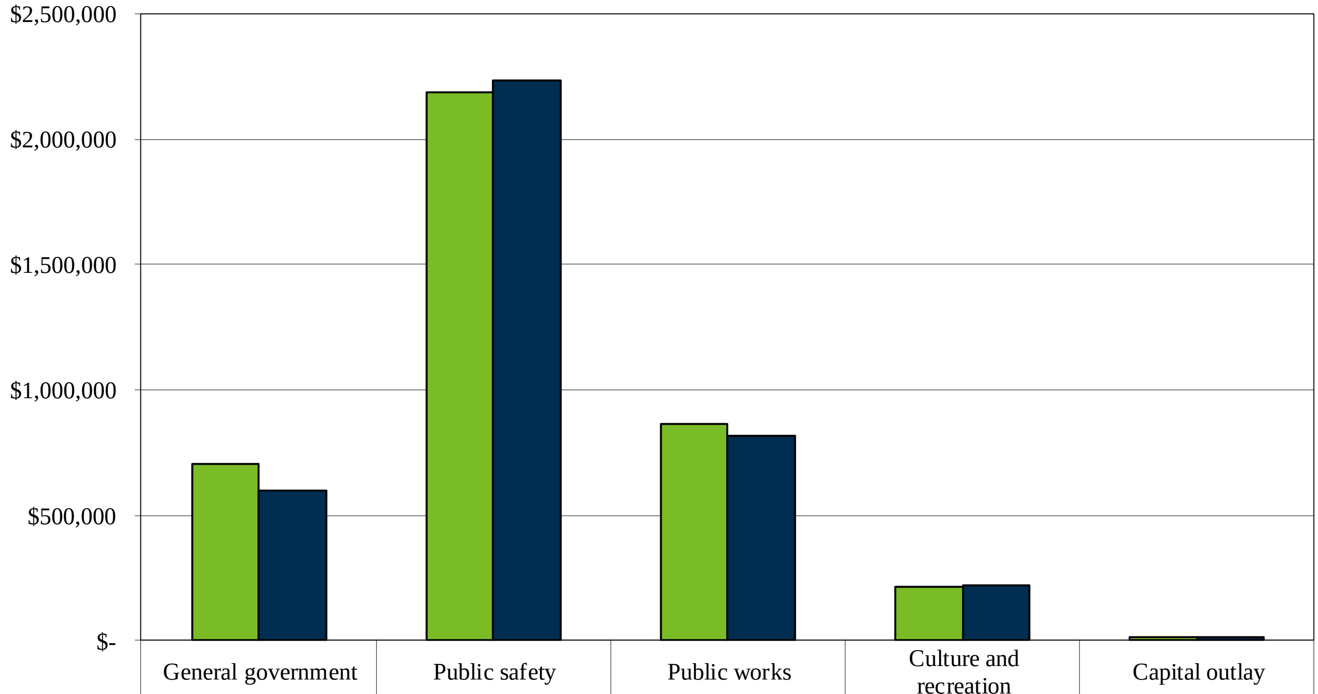


	Taxes and special assessments	Licenses and permits	Intergovernmental	Charges for services	Fines and forfeitures	Miscellaneous
Budget	$3,512,217	$212,000	$153,369	$52,000	$20,000	$36,700
Actual	3,509,142	319,906	174,761	68,782	12,189	18,996

General Fund – Expenditures Budget and Actual

Actual expenditures of $3,884,362 were under budgeted expenditures of $3,986,286 by $101,924, or 2.6%. The largest variance was in general government expenditures, which were $106,058 under budget due primarily to expenditures budgeted related to tax abatements. Public works was $50,171 under budget due in part to expenditures for part-time workers, benefits, and street maintenance materials coming in less than anticipated. Public safety was $51,658 over budget due in part to the payout of compensated absence balances along with an increase in expenditures related to the number of fire calls. Remaining expenditure categories showed minor budget variations.

2020 General Fund Expenditures Budget and Actual

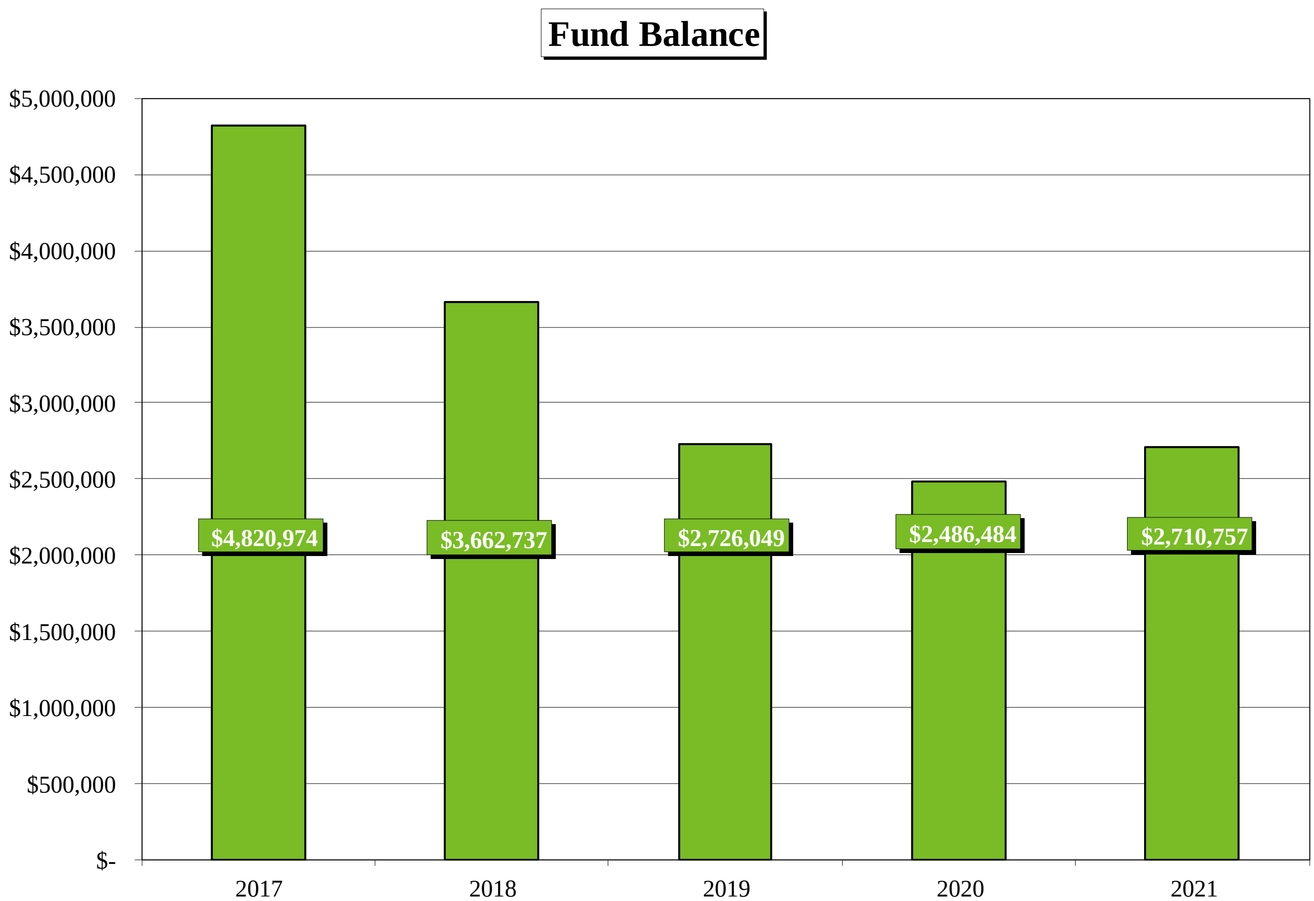


	General government	Public safety	Public works	Culture and recreation	Capital outlay
Budget	$706,196	$2,185,710	$865,800	$215,580	$13,000
Actual	600,138	2,237,368	815,629	217,789	13,438

City of Wyoming
Financial Analysis

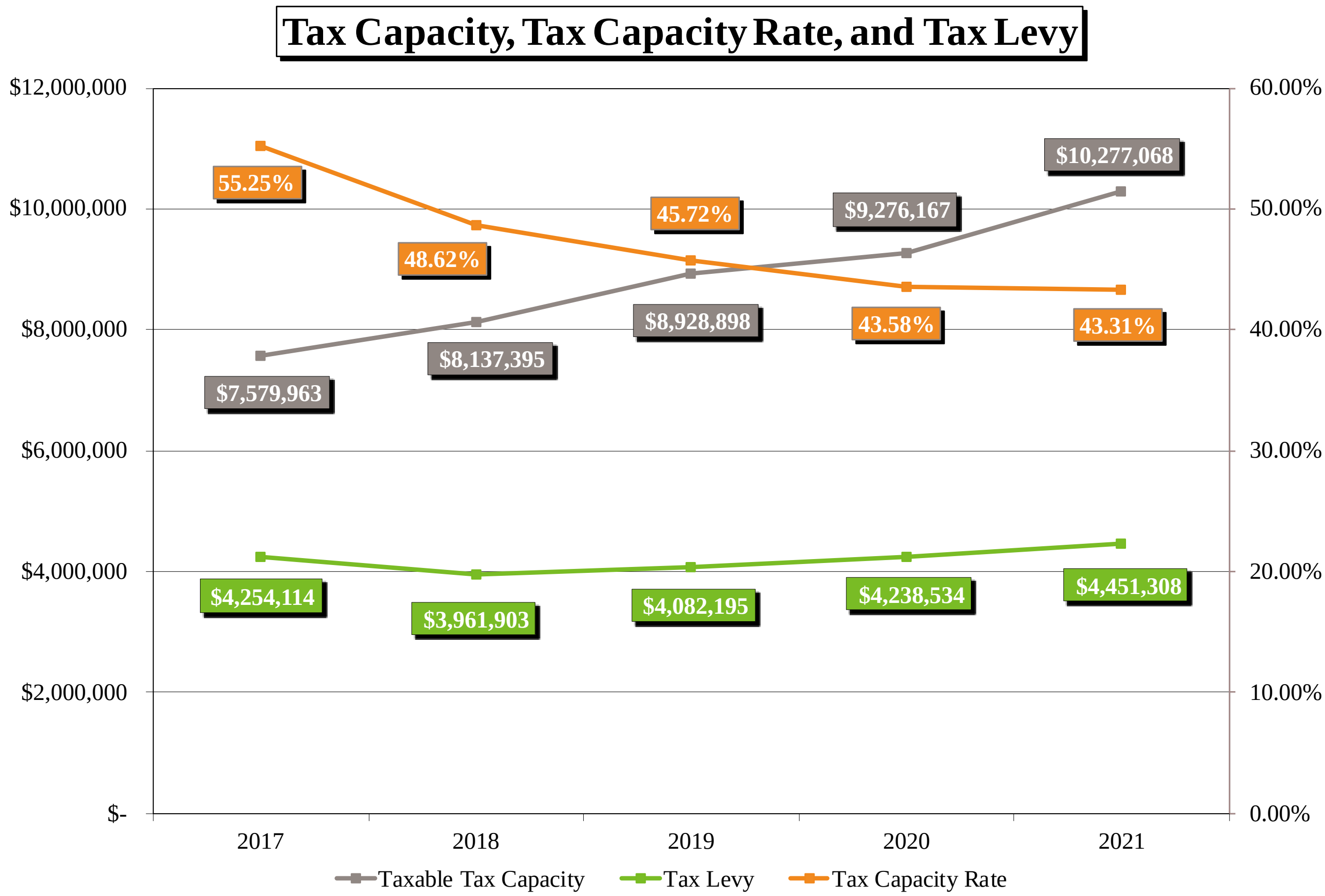
General Fund – Fund Balance

The graph below shows the General Fund balances for the past five years. The unrestricted fund balance of $2,710,757 at the end of 2021 represents approximately eight months of 2021 expenditures of $3,884,362. The City's target General Fund balance is to maintain an unrestricted fund balance of an amount not less than 55% of subsequent years budgeted expenditures of the General Fund. At December 31, 2021, the unrestricted fund balance in the General Fund represented 67.4% of 2022 budgeted expenditures.

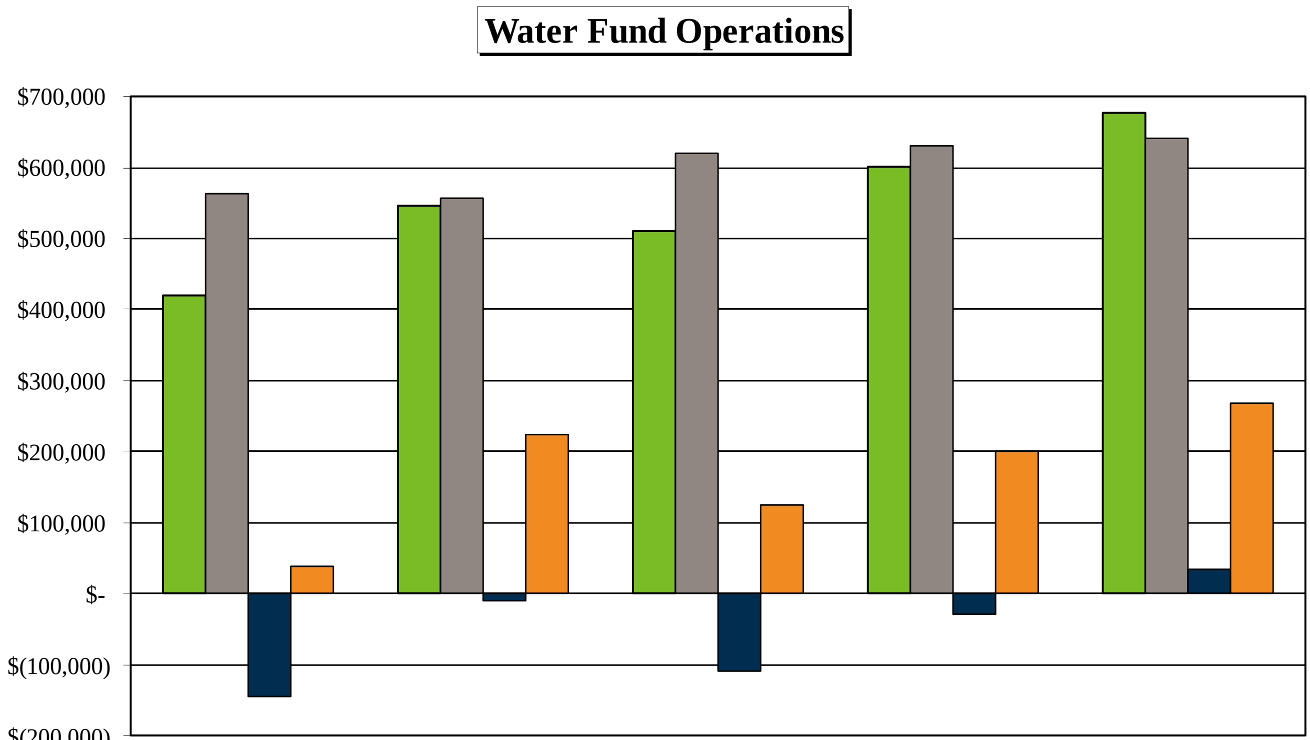


Tax Capacity, Tax Capacity Rate, and Tax Levy
The chart below graphs the tax capacity, certified tax levy, and City tax rate for 2017 through 2021.

Comparing 2017 through 2021, the City's tax capacity has increased $2,697,105, or 35.6%, to $10,277,068. The City's certified levy increased $197,194, or 4.6%, over the same time frame. As a result of taxable tax capacity increasing at a higher rate than the certified tax levy, the City's tax capacity rate has decreased from 55.25% in 2017 to 43.31% in 2021.



Water Fund

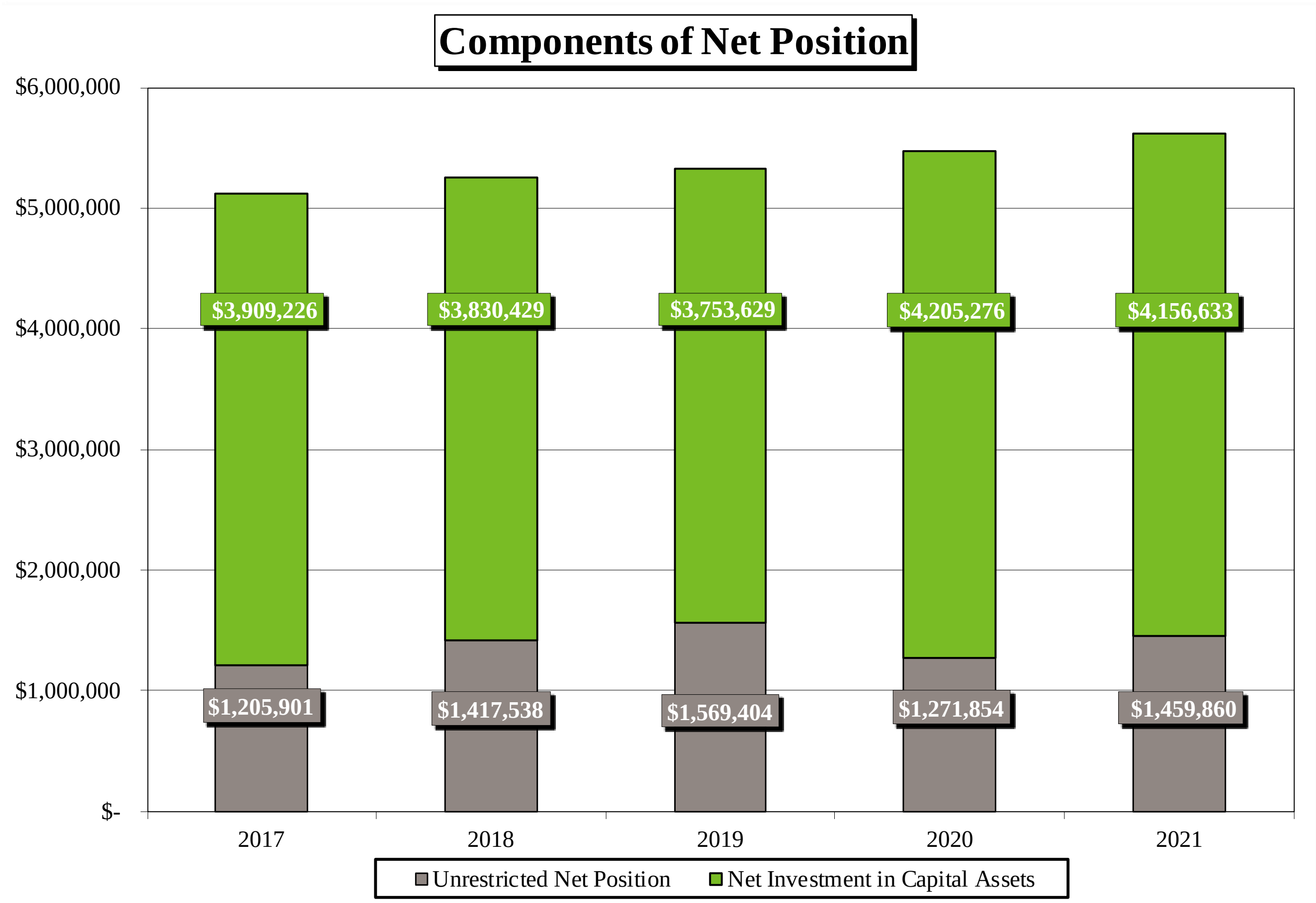


	2017	2018	2019	2020	2021
Operating Revenues	$419,255	$547,230	$510,191	$600,427	$676,589
Operating Expenses	563,769	556,960	619,190	629,834	642,023
Operating Income (Loss) with Depreciation	(144,514)	(9,730)	(108,999)	(29,407)	34,566
Operating Income without Depreciation	39,323	225,049	125,187	200,643	267,811

Operating revenues increased $76,162 or 12.7% due to increases in rates and residential customer usage in 2021. Expenses increased $12,189 or 1.9% in 2021. The result of 2021 activity was operating income of $34,566 including depreciation, which was the first time the water operations didn't produce an operating loss in the five years presented, when including depreciation. Operating income without depreciation was $267,811 in 2021.

The Water Fund has consistently shown operating income over the last five years without considering depreciation. When including depreciation expense, the Water Fund has reported operating losses in four of the last five years. This is an indication that current operating expenses are being covered by user fees and that the City is increasing unrestricted net position that can be used for future maintenance and replacement costs. The City should continue to monitor this Fund and rates to ensure revenues are covering expenses, including the cost of equipment and infrastructure replacement.

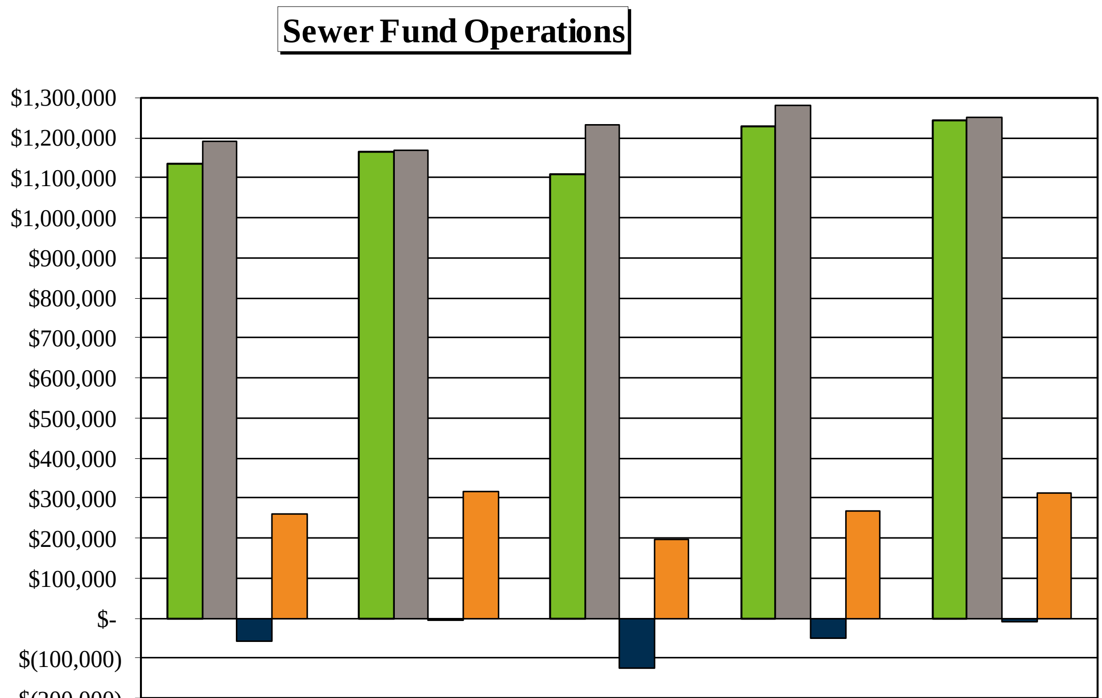
Water Fund (Continued)



Net position of the Water Fund consists of two components: unrestricted net position and net investment in capital assets. Net investment in capital assets represents the Water Fund's capital position; buildings, improvements, equipment, and infrastructure, net of the corresponding depreciation, and the related debt the Water Fund holds as a result of the assets.

Total net position increased $139,363 from 2020 to 2021. Net investment in capital assets decreased $48,643, while the unrestricted net position increased by $188,006. Unrestricted net position reflects the funds ability to cover the costs of operating expenses as well as the cost of infrastructure and equipment replacement.

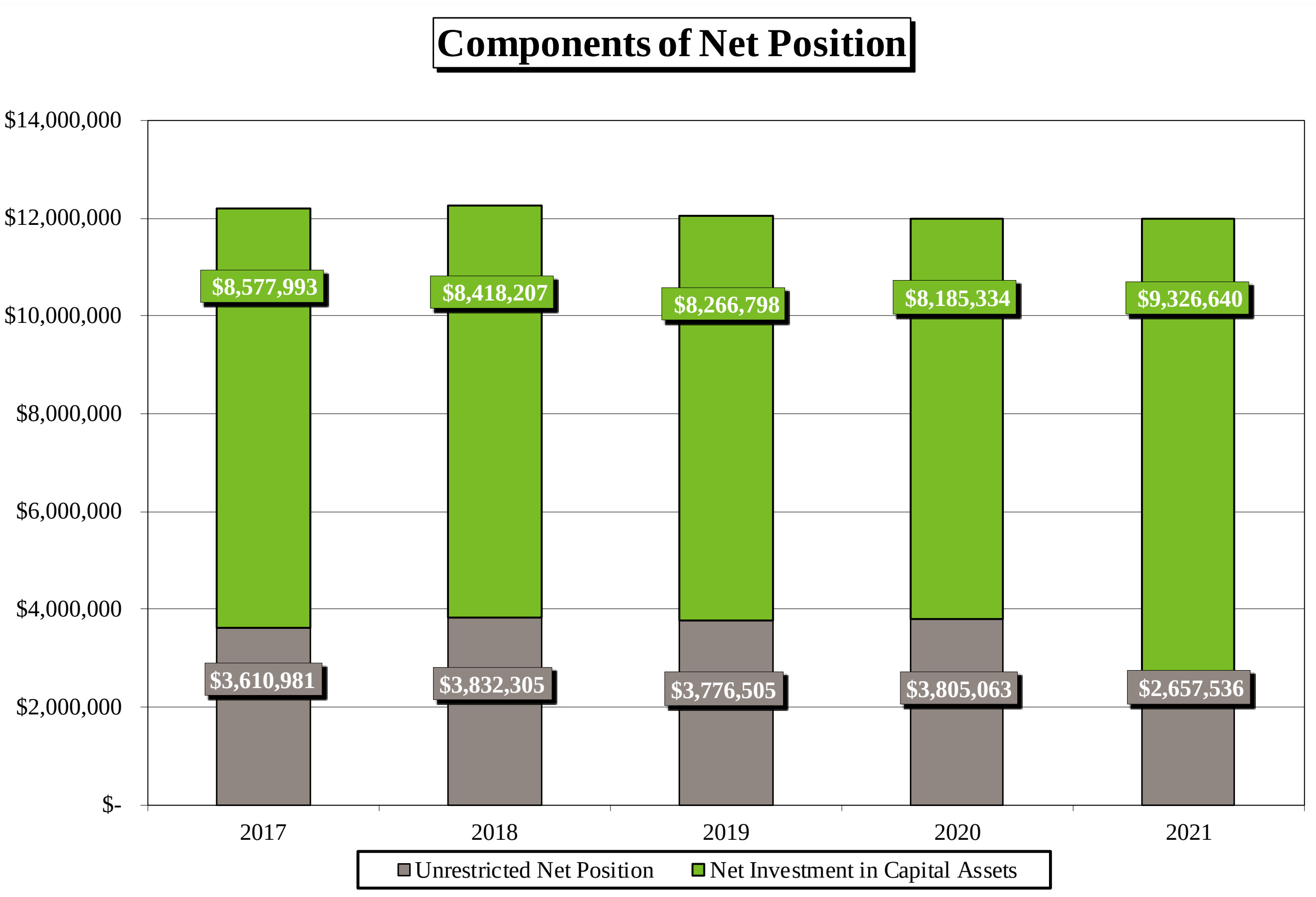
Sewer Fund



	2017	2018	2019	2020	2021
Operating Revenues	$1,133,365	$1,164,026	$1,109,624	$1,229,099	$1,242,999
Operating Expenses	1,192,413	1,168,219	1,233,151	1,279,492	1,251,954
Operating Loss with Depreciation	(59,048)	(4,193)	(123,527)	(50,393)	(8,955)
Operating Income (Loss) without Depreciation	258,964	314,784	195,330	268,069	311,512

In 2021, operating revenues increased $13,900 while operating expenses decreased $27,538 from 2020 to 2021. This was the result of a decrease in professional and contracted service expenses during the year. The result of 2021 activity was an operating loss of $8,955 and operating income without depreciation of $311,512. This is an indication that current operating expenses are being covered by user fees and that the City is able to cover about 97% of deprecation allowing for unrestricted net position to be used for future maintenance and replacement costs. The City should continue to monitor this Fund and rates to ensure revenues are covering expenses, including the cost of equipment and infrastructure replacement.

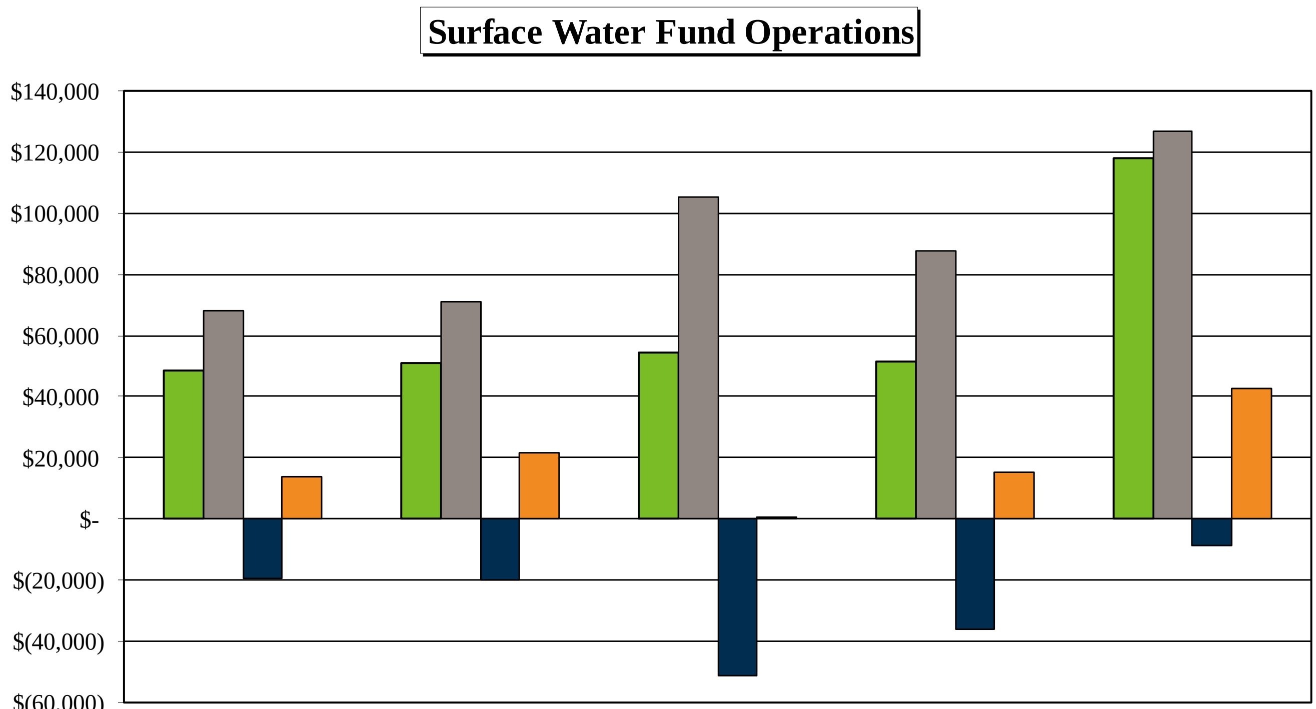
Sewer Fund (Continued)



Net position of the Sewer Fund consists of two components: unrestricted net position and net investment in capital assets. Unrestricted net position represents the Sewer Fund's capital position; machinery, equipment, and infrastructure, net of the corresponding depreciation, and the related debt the Sewer Fund holds as a result of the assets.

Total net position decreased $6,221 from 2020 to 2021. Unrestricted net position decreased $1,147,527 while net investment in capital assets increased $1,141,306 as a result of continued work on sanitary sewer improvements. Unrestricted net position reflects the funds ability to cover the costs of operating expenses as well as the cost of infrastructure and equipment replacement. A significant amount was spent on capital items in 2021 without the need to issue any additional debt.

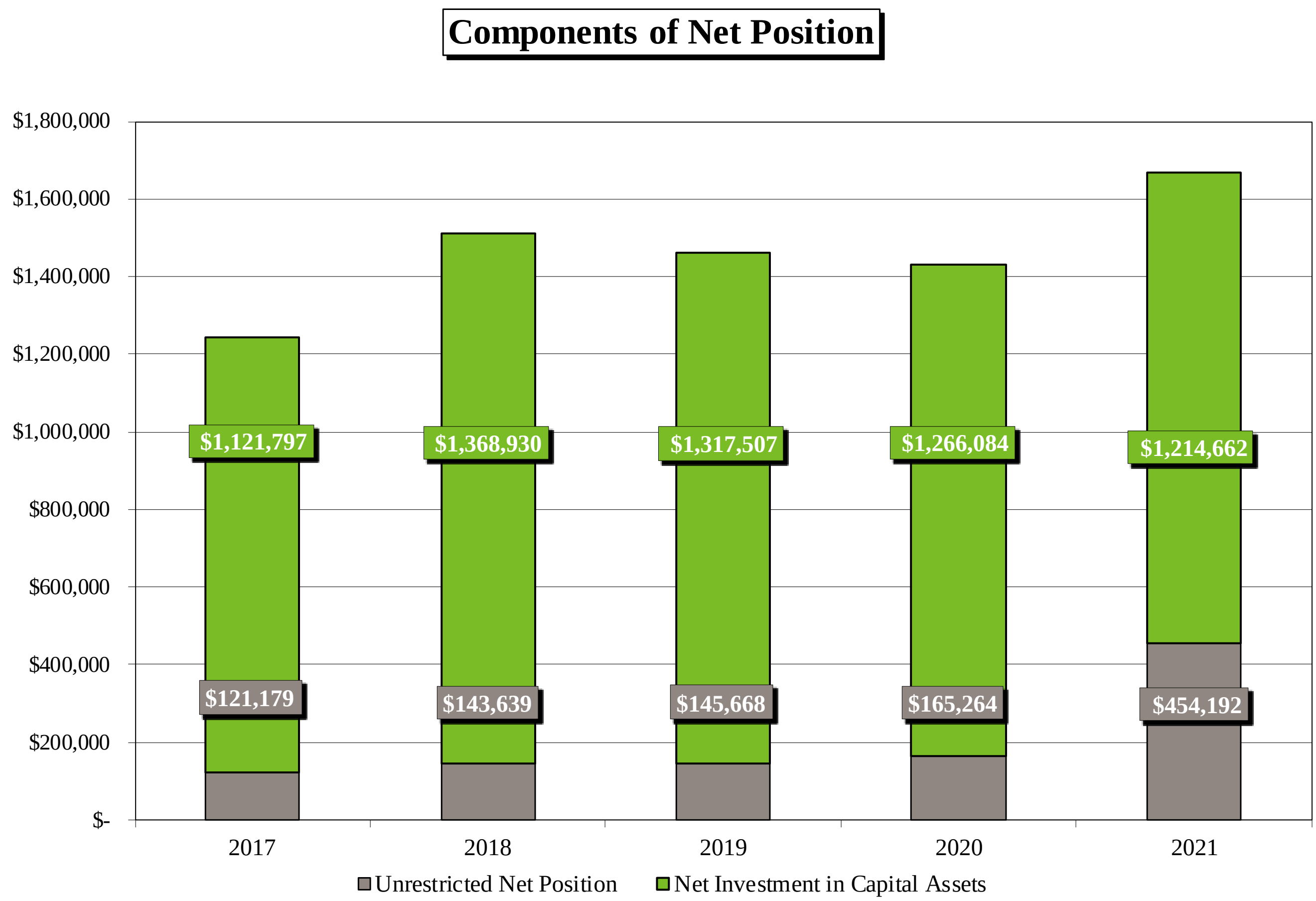
Surface Water Fund



	2017	2018	2019	2020	2021
Operating Revenues	$48,690	$51,236	$54,206	$51,699	$118,146
Operating Expenses	68,035	71,201	105,445	87,786	127,136
Operating Loss with Depreciation	(19,345)	(19,965)	(51,239)	(36,087)	(8,990)
Operating Income (Loss) without Depreciation	13,823	21,827	184	15,336	42,432

In 2021, operating revenues increased $66,447 and operating expenses increased $39,350. Revenue increased as the surface water rates were increased along with parcel billing updates. Expenses increased in part due to more repair and maintenance needs in 2021. The result of 2021 activity was an operating loss of $8,990 and operating income without depreciation of $42,432. The operating income figures for 2021 were the highest of the five years presented.

Surface Water Fund (Continued)



Net position of the Surface Water Fund consists of two components: unrestricted net position and net investment in capital assets. Net investment in capital assets represents the Surface Water Fund's capital position; machinery, equipment, and infrastructure, net of the corresponding depreciation.

Total net position increased $237,506 from 2020 to 2021. Unrestricted net position increased $288,928 as a result of current year operations. Unrestricted net position reflects the funds ability to cover the costs of operating expenses as well as the cost of infrastructure and equipment replacement.

City of Wyoming
Emerging Issue

Executive Summary
The following is an executive summary of financial and business related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant update includes:

- **Accounting Standard Update – GASB Statement No. 87 – Leases** – GASB has issued GASB Statement No. 87 relating to accounting and financial reporting for leases. This new statement establishes a single model for lease accounting based on the principle that leases are financing of the right to use an underlying asset.

The following is an extensive summary of the current update. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss this issue with you further and their applicability to your City.

Accounting Standard Update – GASB Statement No. 87 – *Leases*
The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' basic financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement.

A short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract.

Accounting Standard Update – GASB Statement No. 87 – *Leases* (Continued)
A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. A lessee should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to basic financial statements should include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

A lessor should recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. The lease receivable should be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. A lessor should recognize interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. The notes to basic financial statements should include a description of leasing arrangements and the total amount of inflows of resources recognized from leases.

GASB Statement No. 87 is effective for reporting periods beginning after June 15, 2021.

Information provided above was obtained from www.gasb.org.

bergankdv

City of Wyoming
Chisago County, Minnesota

Basic Financial Statements

December 31, 2021

City of Wyoming
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City of Wyoming
Elected Officials and Administration
December 31, 2021

Elected Officials	Position	Term Expires
Lisa Iverson	Mayor	December 31, 2024
Claire Luger	Council Member	December 31, 2022
Linda Nanko Yeager	Council Member	December 31, 2024
Dennis Schilling	Council Member	December 31, 2022
Brett Ohnstad	Council Member	December 31, 2024

Administration		
Robb Linwood	City Administrator	

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Wyoming
Wyoming, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wyoming, Minnesota, as of and for the year ended December 31, 2021, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Wyoming, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City of Wyoming's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Wyoming's basic financial statements. The individual fund schedule and combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund schedule and combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2022, on our consideration of the City of Wyoming's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

BerganKDV, Ltd.

St. Cloud, Minnesota
May 11, 2022

City of Wyoming
Management's Discussion and Analysis

As management of the City of Wyoming, Minnesota, (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2021.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $42,678,649 (net position). Of this amount, $9,322,054 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.

- The City's total net position increased by $2,051,821 as a result of revenues in excess of expenses. $370,648 was a result of an increase of net position within business-type activities, and $1,681,173 from an increase of net position within governmental activities.

- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $9,553,713, a decrease of $900,189 in comparison with the prior year. Approximately 36.7% of this total amount, $3,501,919, is either nonspendable or restricted for specific purposes. The remaining fund balance was committed by City Council, assigned or unassigned.

- At the end of the current fiscal year, unassigned fund balance for the General fund was $2,439,364 or 62.8% of 2021 General fund expenditures and 60.7% of the 2022 General fund budget.

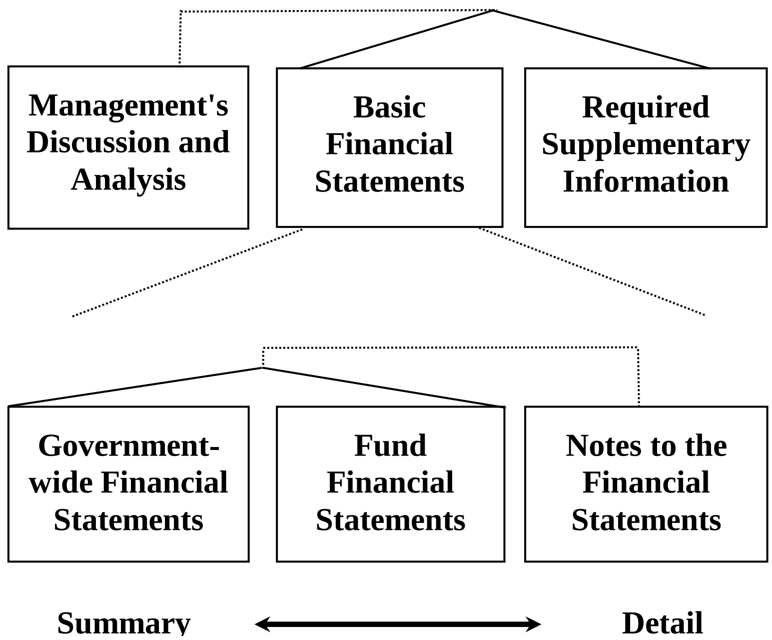
- The City's total long-term debt decreased $1,102,676 during the current fiscal year. The key factor of this decrease was due to principal payments on the bonds.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves. The following chart shows how the various parts of this annual report are arranged and related to one another:

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of combining and individual fund financial statements and schedules that further explains and supports the information in the financial statements. Figure 1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining and individual fund financial statements and schedules that provide details about nonmajor governmental funds, which are added together and presented in single columns in the basic financial statements. Internal service funds statements are also included, reflecting balances prior to their elimination from the government-wide financial statements, to avoid "doubling-up" effect within the governmental and business-type activities columns of said statements.

Figure 1
Required Components of the
City's Annual Financial Report



OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Figure 2 summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure 2
Major Features of the Government-wide and Fund Financial Statements

		Fund Financial Statements	
	Government-wide Statements	**Governmental Funds**	**Proprietary Funds**
Scope	Entire City government and the City's component units	The activities of the City that are not proprietary or fiduciary, such as police, fire and parks	Activities the City operates similar to private businesses, such as the water and sewer system
Required financial statements	• Statement of Net Position • Statement of Activities	• Balance Sheet • Statement of Revenues, Expenditures, and Changes in Fund Balances	• Statements of Net Position • Statements of Revenues, Expenses, and Changes in Fund Net Position • Statements of Cash Flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of deferred outflows/inflows of resources information	All deferred outflows/inflows of resources, regardless of when cash is received or paid	Only deferred outflows of resources expected to be used up and deferred inflows or resources that come due during the year or soon thereafter; no capital assets included	All deferred outflows/inflows of resources, regardless of when cash is received or paid
Type of inflow/out flow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-wide Financial Statements. (Continued) The *statement of net position* presents information on all of the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, culture and recreation, economic development, and interest on long-term debt. The business-type activities of the City include water, sewer, and surface water.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate Economic Development Authority (EDA) for which the City is financially accountable. Financial information for this *component unit* is not reported separately from the financial information presented for the primary government itself.

The government-wide financial statements start on page 20 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local government, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact by the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances (deficits) provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund Financial Statements. (Continued) *Governmental Funds. (Continued)* The City maintains 21 individual governmental funds. The Debt Service fund consists of 5 sub-funds, the Capital Project funds consists of 8 sub-funds, and there are 7 Special Revenue funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General fund, Debt Service fund, Capital Equipment fund, Street Replacement fund, Capital Revolving fund and the Escrow fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements or schedules* elsewhere in this report.

The City adopts an annual appropriated budget for the General fund. Budgetary comparison statements have been provided for the General fund to demonstrate compliance with the budget.

The basic governmental fund financial statements start on page 22 of this report.

Proprietary Funds. The City maintains three proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, and surface water.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for each of the enterprise funds which are considered to be major funds of the City.

The basic proprietary funds financial statements start on page 30 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 33 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the City's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on page 71 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the notes to the financial statements. Combining and individual fund financial statements and schedules start on page 82 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $42,678,649 at the close of the most recent fiscal year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

By far, the largest portion of the City's net position (67.2%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Wyoming's Summary of Net Position

	Governmental Activities			Business-type Activities		
	2021	2020	Increase (Decrease)	2021	2020	Increase (Decrease)
Assets						
Current and other assets	$ 13,508,401	$ 13,477,222	$ 31,179	$ 4,997,536	$ 5,628,786	$ (631,250)
Capital assets	23,017,875	21,229,823	1,788,052	17,672,988	16,906,055	766,933
Total Assets	36,526,276	34,707,045	1,819,231	22,670,524	22,534,841	135,683
Deferred Outflows of Resources						
Deferred outflows of resources related to pensions	1,463,640	693,691	769,949	128,940	26,601	102,339
Liabilities						
Noncurrent liabilities outstanding	9,331,701	11,028,321	(1,696,620)	2,908,392	3,213,938	(305,546)
Other liabilities	2,951,393	1,585,166	1,366,227	472,432	437,230	35,202
Total Liabilities	12,283,094	12,613,487	(330,393)	3,380,824	3,651,168	(270,344)
Deferred Inflows of Resources						
Deferred inflows of resources related to pensions	2,035,711	909,087	1,126,624	149,117	11,399	137,718
Deferred inflows of resources related to grants	261,985	150,209	111,776	-	-	-
Total Deferred Inflows of Resources	2,297,696	1,059,296	1,238,400	149,117	11,399	137,718
Net Position						
Net investment in capital assets	13,982,910	11,324,446	2,658,464	14,697,935	13,656,694	1,041,241
Restricted for debt service						
Debt service	3,245,836	2,445,207	800,629	-	-	-
State aid streets	666,629	520,627	146,002	-	-	-
Park projects	229,295	128,143	101,152	-	-	-
Public safety expenses	17,402	24,840	(7,438)	-	-	-
Fire relief pension assets	420,956	350,866	70,090	-	-	-
Other purposes	95,632	134,779	(39,147)	-	-	-
Unrestricted	4,750,466	6,799,045	(2,048,579)	4,571,588	5,242,181	(670,593)
Total Net Position	$ 23,409,126	$ 21,727,953	$ 1,681,173	$ 19,269,523	$ 18,898,875	$ 370,648

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

An additional portion of the City's net position ($4,675,750) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* ($9,322,054) may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the City as a whole, as well as for its separate governmental and business-type activities.

GOVERNMENTAL ACTIVITIES

Governmental activities increased the City's net position by $1,681,173. Key elements of this increase are as follows:

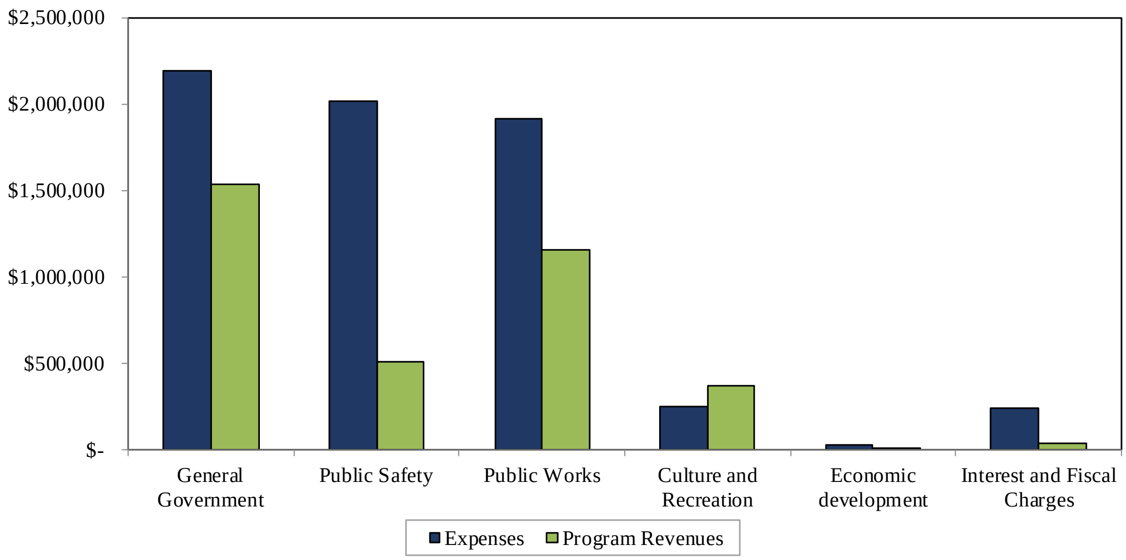
City of Wyoming's Changes in Net Position

	Governmental Activities			Business-type Activities		
	2021	2020	Increase (Decrease)	2021	2020	Increase (Decrease)
Revenues						
Program Revenues						
Charges for services	$ 2,089,933	$ 492,122	$ 1,597,811	$ 2,037,734	$ 1,881,225	$ 156,509
Operating grants and contributions	376,325	368,892	7,433	26,591	-	26,591
Capital grants and contributions	1,147,532	1,245,530	(97,998)	158,631	44,590	114,041
General Revenues						
Taxes						
Property taxes	4,527,462	4,210,030	317,432	-	-	-
Franchise taxes	51,368	51,523	(155)	-	-	-
Tax increment	33,544	32,014	1,530	-	-	-
Intergovernmental Revenues Not Restricted to Specific Programs	320,563	914,294	(593,731)	-	-	
Interest and investment income	(12,824)	267,485	(280,309)	(9,090)	163,813	(172,903)
Other general revenue	-	-	-	-	57,411	(57,411)
Gain on sale of capital assets	34,065	14,043	20,022	-	-	-
Transfers	(250,000)			250,000		
Total Revenues	8,317,968	7,595,933	972,035	2,463,866	2,147,039	66,827
Expenses						
General government	2,197,844	1,463,735	734,109	-	-	-
Public safety	2,018,199	2,524,243	(506,044)	-	-	-
Public works	1,915,509	2,624,417	(708,908)	-	-	-
Culture and recreation	244,620	68,281	176,339	-	-	-
Economic development	23,230	13,831	9,399	-	-	-
Interest and fiscal charges	237,393	287,023	(49,630)	-	-	-
Water	-	-	-	702,259	695,300	6,959
Sewer	-	-	-	1,263,823	1,294,589	(30,766)
Surface Water	-	-	-	127,136	87,786	39,350
Total Expenses	6,636,795	6,981,530	(344,735)	2,093,218	2,077,675	15,543
Change in Net Position	1,681,173	614,403	1,066,770	370,648	69,364	301,284
Net Position, January 1	21,727,953	21,113,550	614,403	18,898,875	18,829,511	69,364
Net Position, December 31	$ 23,409,126	$ 21,727,953	$ 1,681,173	$ 19,269,523	$ 18,898,875	$ 370,648

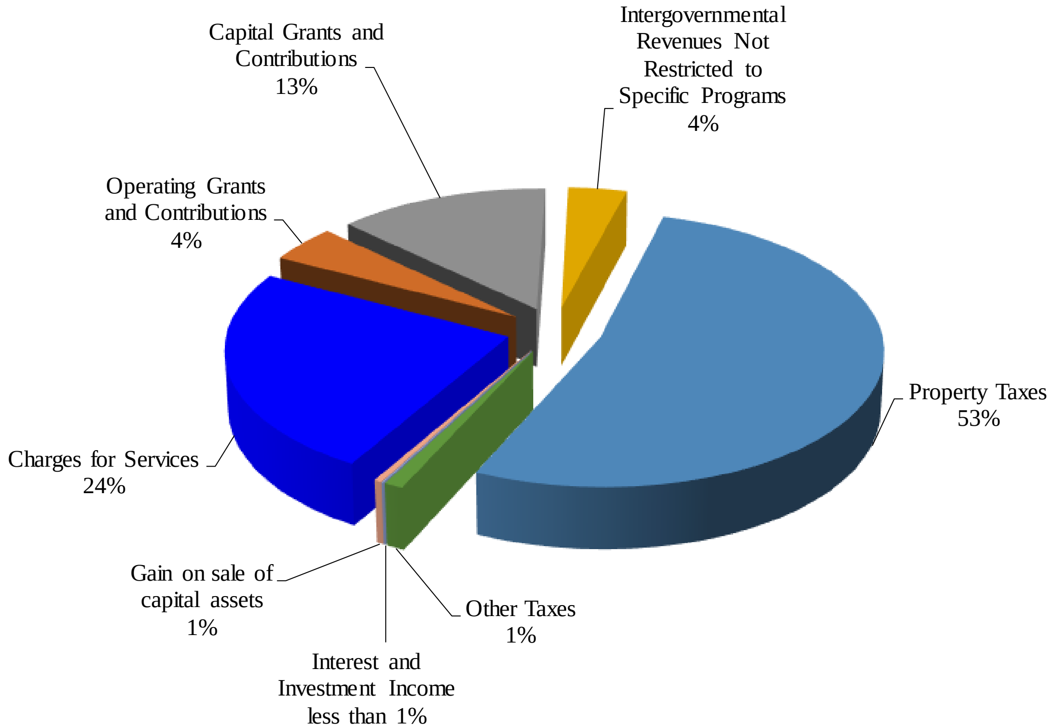
GOVERNMENTAL ACTIVITIES (CONTINUED)

The following graph depicts various governmental activities and shows the program revenues and expenses directly related to those activities.

Expenses and Program Revenues - Governmental Activities



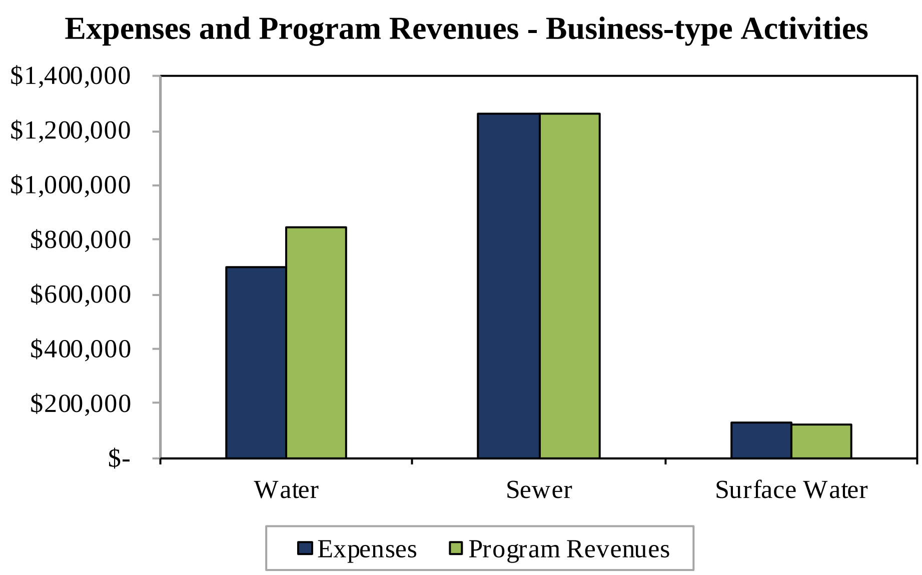
Revenues by Source - Governmental Activities

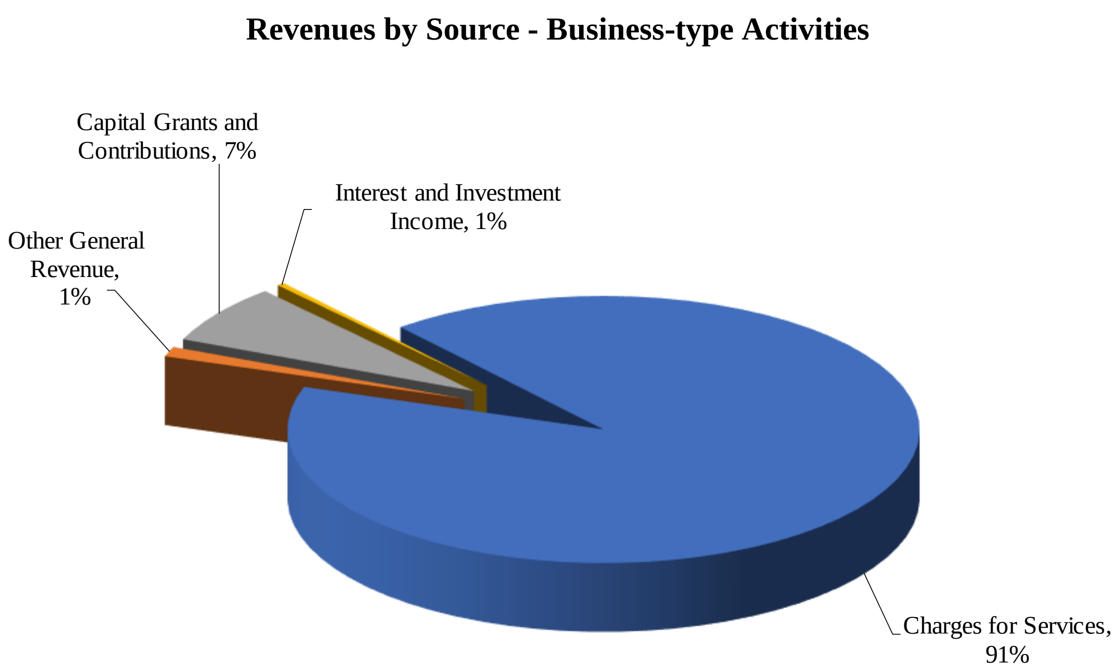


City of Wyoming
Management's Discussion and Analysis

BUSINESS-TYPE ACTIVITIES

Business-type activities increased the City's net position by $370,648. Key elements of this decrease are as follows:





FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Governmental Funds. As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $9,553,713, a decrease of $900,189 in comparison with the prior year. Approximately 23.3% of this total amount, $2,221,492 , constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance is not available for new spending because it is either 1) nonspendable ($271,393), 2) restricted ($3,230,526), 3) committed ($218,054) or 4) assigned ($3,612,248) for specific purposes.

The General fund had a total fund balance of $2,710,757 at the current year end. The fund balance of the City's General fund increased $224,273 during the current fiscal year. See the below "General Fund Budgetary Highlights" for more detail information.

The Debt Service fund had a fund balance of $2,003,696, all of which is restricted for the payment of future debt service. The fund balance increased $896,595 during the current fiscal year due to early collection of special assessments in prior years for current debt reduction.

The Capital Equipment fund had a fund balance of $72,821. This is a decrease of $544,679 from the previous year due to transfers from the closure of individual CIP funds.

The Street Replacement fund had a fund balance of $1,292,825. The fund balance decreased $1,459,157 during the current fiscal year. The fund had expenditures in excess of revenues and transfers out allowing for a positive ending fund balance.

The Capital Revolving fund had a fund balance of $2,234,377, all of which is assigned for future capital improvements. The fund balance decreased $255,100 during the current fiscal year due to transfers out during the year.

General Fund Budgetary Highlights

Actual revenues were $117,490 over budget and expenditures were $101,924 under budget; along with transfers and other financing sources, the end result was an increase in fund balance of $224,273.

Revenue highlights include:

- Licenses and permits were over budget by $107,906 due to building permit income.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (CONTINUED)

General Fund Budgetary Highlights (Continued)

Expenditure highlights include:

- General Government had a positive budget variance of $106,058 which was primarily due to tax abatements being less than budgeted.

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2021, amounts to $40,690,863 (net of accumulated depreciation).

Major public project capital asset events during the current fiscal year were as follows:

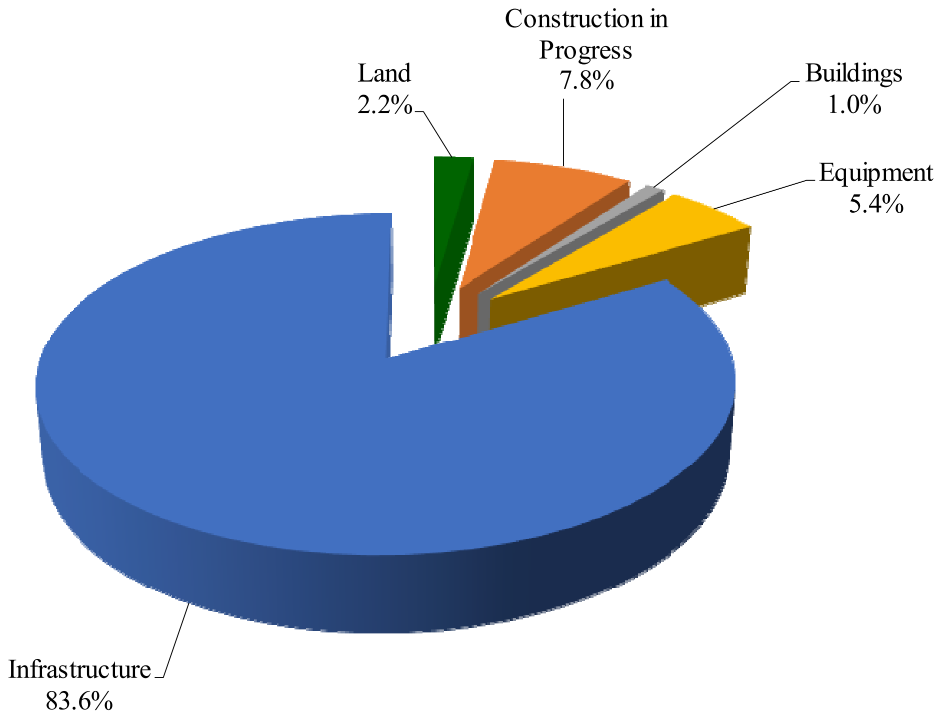
- Purchase of a new server and BS&A Software
- Purchase of a Rosenbauer Mini-pumper Ford Chassis
- Purchase of a 2021 Police Intercepts for Public Safety
- Purchase of generator for List Station #4
- Purchase of a Vac-Con, Caterpillar Mini Excavator and 2021 El Pelican for Public Works
- Multiple large projects started or continued during 2020 including:
  - Lift Station #3 Improvements
  - 2020 Water Tower Improvement Project
  - 2020 Street Improvement Project
  - Swenson Park Improvements

Additional information on the City's capital assets can be found in Note 4 starting on page 46 of this report.

City of Wyoming's Capital Assets
(Net of Depreciation)

	Governmental Activities			Business-type Activities		
	2021	2020	Increase (Decrease)	2021	2020	Increase (Decrease)
Land	$ 869,787	$ 869,787	$ -	$ 6,284	$ 6,284	$ -
Construction in Progress	1,704,160	2,808,227	(1,104,067)	1,458,191	710,290	747,901
Buildings and improvements	195,653	209,520	(13,867)	202,779	218,129	(15,350)
Machinery and equipment	2,168,603	1,693,016	475,587	48,628	29,257	19,371
Infrastructure	18,079,672	15,649,273	2,430,399	15,957,106	15,942,095	15,011
Total	$ 23,017,875	$ 21,229,823	$ 1,788,052	$ 17,672,988	$ 16,906,055	$ 766,933

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (CONTINUED)



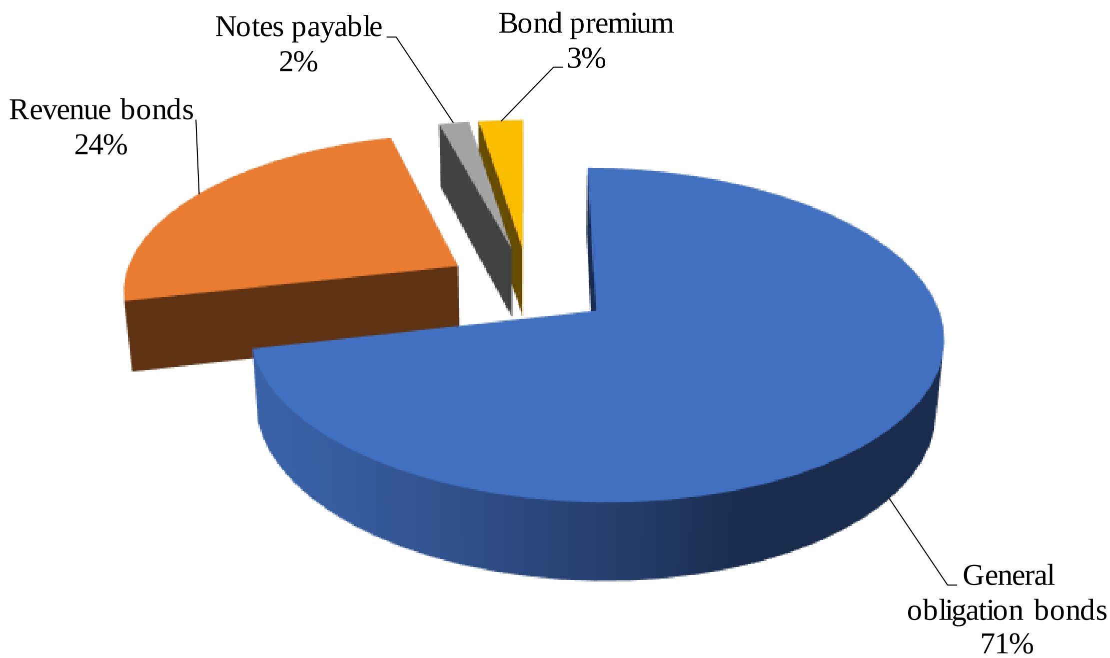
LONG-TERM DEBT

At the end of the current fiscal year, the City had total bonded debt outstanding of $11,505,000. $8,570,000 is governmental-related debt, and $2,935,000 is enterprise fund-related debt. While all of the City's bonds have revenue streams, they are all backed by the full faith and credit of the City. The City also had a note payable outstanding at the end of the current fiscal year of $204,534.

City of Wyoming's Outstanding Debt

	Governmental Activities			Business-type Activities		
	2021	2020	Increase (Decrease)	2021	2020	Increase (Decrease)
General Obligation Improvement Bonds	$ 8,570,000	$ 9,385,000	$ (815,000)	$ -	$ -	$ -
General Obligation Revenue Bonds	-	-	-	2,935,000	3,200,000	(265,000)
Notes Payable	204,534	227,210	(22,676)	-	-	-
Bond premium	260,431	293,167	(32,736)	40,053	49,361	(9,308)
Total	$ 9,034,965	$ 9,905,377	$ (870,412)	$ 2,975,053	$ 3,249,361	$ (274,308)

LONG-TERM DEBT (CONTINUED)



The City's total debt decreased $1,102,676 during the current fiscal year due to the issuance of long-term debt and offset by annually scheduled debt payments.

Minnesota statutes limit the amount of net general obligation debt a City may issue to 3 percent of the market value of taxable property within the City. Net debt is debt payable solely from ad valorem taxes. The current debt limitation for the City is $26,772,261. The City is under the statutory debt limit as of December 31, 2021.

Additional information on the City's long-term debt can be found in Note 6 starting on page 49 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The City's Tax Levy will increase 7.85% to $4,800,724 in 2022.
- With an increase in the City's Tax Capacity, the City's 2022 Tax Rate is expected to increase 3.78% to 45.01%.
- The City will receive $302,393 in Local Government Aid in 2022.
- A Water/Sewer Rate Study was conducted in 2018 and new rates were proposed for the following five years.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES (CONTINUED)

- The City began replacing water meters in 2019 and this project will continue over the following five years.

All of these factors were considered in the preparation of the City's budget for the 2022 year.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Administrator, 26885 Forest Blvd., Wyoming, MN 55092.

BASIC FINANCIAL STATEMENTS

City of Wyoming
Statement of Net Position
December 31, 2021

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments (including cash equivalents)	$ 11,086,947	$ 4,408,398	$ 15,495,345
Receivables			
Accounts receivable	12,168	499,215	511,383
Interest receivable	1,155	-	1,155
Due from other governments	263,185	-	263,185
Taxes receivable			
Unremitted	26,551	-	26,551
Delinquent	32,689	-	32,689
Special assessments receivable			
Unremitted	1,973	81	2,054
Delinquent	3,404	6,282	9,686
Deferred	1,504,296	70,368	1,574,664
Prepaid items	53,521	13,192	66,713
Capital assets not being depreciated			
Land	869,787	6,284	876,071
Construction in progress	1,704,160	1,458,191	3,162,351
Capital assets (net of accumulated depreciation)			
Buildings and improvements	195,653	202,779	398,432
Machinery and equipment	2,168,603	48,628	2,217,231
Infrastructure	18,079,672	15,957,106	34,036,778
Net pension asset - fire relief	522,512	-	522,512
Total assets	36,526,276	22,670,524	59,196,800
Deferred Outflows of Resources			
Deferred outflows of resources related to fire relief pensions	58,257	-	58,257
Deferred outflows of resources related to city pensions	1,405,383	128,940	1,534,323
Total deferred outflow of resources	1,463,640	128,940	1,592,580
Total assets and deferred outflows of resources	$ 37,989,916	$ 22,799,464	$ 60,789,380
Liabilities			
Accounts payable	$ 194,524	$ 33,157	$ 227,681
Contracts payable	25,380	52,912	78,292
Deposits payable	802,231	-	802,231
Due to other governments	3,025	45,150	48,175
Salaries and benefits payable	163,907	13,139	177,046
Interest payable	104,975	33,307	138,282
Unearned revenue	440,735	-	440,735
Bond principal payable			
Payable within one year	1,040,000	275,000	1,315,000
Payable after one year	7,790,431	2,700,053	10,490,484
Notes from direct borrowing			
Payable within one year	23,580	-	23,580
Payable after one year	180,954	-	180,954
Compensated absences payable			
Payable within one year	153,036	19,767	172,803
Payable after one year	357,085	46,123	403,208
Net pension liability	1,003,231	162,216	1,165,447
Total liabilities	12,283,094	3,380,824	15,663,918
Deferred Inflows of Resources			
Deferred inflows related to fire relief pensions	159,813	-	159,813
Deferred inflows related to city pensions	1,875,898	149,117	2,025,015
Deferred inflows related to grants	261,985	-	261,985
Total deferred inflows of resources	2,297,696	149,117	2,446,813
Net Position			
Net investment in capital assets	13,982,910	14,697,935	28,680,845
Restricted			
Debt service	3,245,836	-	3,245,836
State aid streets	666,629	-	666,629
Park projects	229,295	-	229,295
Public safety expenses	17,402	-	17,402
Fire relief pension assets	420,956		420,956
Other purposes	95,632	-	95,632
Unrestricted	4,750,466	4,571,588	9,322,054
Total net position	23,409,126	19,269,523	42,678,649
Total liabilities, deferred inflows of resources, and net position	$ 37,989,916	$ 22,799,464	$ 60,789,380

See notes to basic financial statements.

City of Wyoming
Statement of Activities
Year Ended December 31, 2021

		Program Revenue			Net (Expense) Revenues and Changes in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
Governmental activities							
General government	$ 2,197,844	$ 1,522,944	$ 16,987	$ -	$ (657,913)	$ -	$ (657,913)
Public safety	2,018,750	297,922	212,406	-	(1,508,422)	-	(1,508,422)
Public works	1,915,509	-	6,800	1,147,532	(761,177)	-	(761,177)
Culture and recreation	244,620	269,618	99,104	-	124,102	-	124,102
Economic development	23,230	-	1,739	-	(21,491)	-	(21,491)
Interest on long-term debt	237,393	-	39,289	-	(198,104)	-	(198,104)
Total governmental activities	6,637,346	2,090,484	376,325	1,147,532	(3,023,005)	-	(3,023,005)
Business-type activities							
Water	702,259	676,589	14,091	154,081	-	142,502	142,502
Sewer	1,263,823	1,242,999	12,500	4,550	-	(3,774)	(3,774)
Surface water	127,136	118,146	-	-	-	(8,990)	(8,990)
Total business-type activities	2,093,218	2,037,734	26,591	158,631	-	129,738	129,738
Total governmental and business-type activities	$ 8,730,564	$ 4,128,218	$ 402,916	$ 1,306,163	(3,023,005)	129,738	(2,893,267)

	Governmental Activities	Business-Type Activities	Totals
General revenues			
Property taxes levied for general purposes	3,472,237	-	3,472,237
Property taxes levied for capital improvements	170,000	-	170,000
Property taxes levied for debt service	885,225	-	885,225
Franchise taxes	51,368	-	51,368
Tax increments	33,544	-	33,544
State aids	320,563	-	320,563
Unrestricted investment earnings	(12,824)	(9,090)	(21,914)
Gain on sale of capital assets	34,065	-	34,065
Transfers	(250,000)	250,000	-
Total general revenues	4,704,178	240,910	4,945,088
Change in net position	1,681,173	370,648	2,051,821
Net position - beginning	21,727,953	18,898,875	40,626,828
Net position - ending	$ 23,409,126	$ 19,269,523	$ 42,678,649

See notes to basic financial statements.

City of Wyoming
Balance Sheet - Governmental Funds
December 31, 2020

		Debt Service	Capital Projects	
			Capital Equipment	Street Replacement
	General Fund	Debt Service	(401)	(408)
Assets				
Cash and investments	$ 3,050,018	$ 2,219,595	$ 181,646	$ 1,430,344
Accounts receivable	7,895	-	-	-
Interest receivable	1,155	-	-	-
Due from other governments	1,200	-	-	261,985
Taxes receivable				
Current	26,551	-	-	-
Delinquent	32,689	-	-	-
Special assessment receivable				
Current	-	1,973	-	-
Delinquent	-	2,895	-	509
Deferred	1,019	1,124,375	-	378,902
Advance to other funds	217,872	-	-	-
Prepaid items	53,521	-	-	-
Total assets	$ 3,391,920	$ 3,348,838	$ 181,646	$ 2,071,740
Liabilities				
Accounts payable	$ 39,788	$ -	$ 14,468	$ 112,139
Contracts payable	-	-	-	25,380
Deposits payable	-	-	-	-
Due to other governments	3,025	-	-	-
Salaries and benefits payable	163,907	-	-	-
Unearned revenue	440,735	-	-	-
Advance from other funds	-	217,872	94,357	-
Total liabilities	647,455	217,872	108,825	137,519
Deferred Inflows of Resources				
Unavailable revenue - property taxes	32,689	-	-	-
Unavailable revenue - special assessments	1,019	1,127,270	-	379,411
Deferred inflows related to grants	-	-	-	261,985
Total deferred inflows of resources	33,708	1,127,270	-	641,396
Fund Balances				
Nonspendable	271,393	-	-	-
Restricted	-	2,221,568	-	-
Committed	-	-	-	-
Assigned	-	-	72,821	1,292,825
Unassigned	2,439,364	(217,872)	-	-
Total fund balances	2,710,757	2,003,696	72,821	1,292,825
Total liabilities, deferred inflows of resources, and fund balances	$ 3,391,920	$ 3,348,838	$ 181,646	$ 2,071,740

See notes to basic financial statements.

	Capital Projects			
	Capital Revolving (409)	Escrow Fund (800, 801)	Nonmajor Governmental Funds	Total Governmental Funds
	$ 2,140,020	$ 826,586	$ 1,238,738	$ 11,086,947
	-	-	4,273	12,168
	-	-	-	1,155
	-	-	-	263,185
	-	-	-	26,551
	-	-	-	32,689
	-	-	-	1,973
	-	-	-	3,404
	-	-	-	1,504,296
	94,357	-	-	312,229
	-	-	-	53,521
	$ 2,234,377	$ 826,586	$ 1,243,011	$ 13,298,118
	$ -	$ 24,355	$ 3,774	$ 194,524
	-	-	-	25,380
	-	802,231	-	802,231
	-	-	-	3,025
	-	-	-	163,907
	-	-	-	440,735
	-	-	-	312,229
	-	826,586	3,774	1,942,031
	-	-	-	32,689
	-	-	-	1,507,700
	-	-	-	261,985
	-	-	-	1,802,374
	-	-	-	271,393
	-	-	1,008,958	3,230,526
	-	-	218,054	218,054
	2,234,377	-	12,225	3,612,248
	-	-	-	2,221,492
	2,234,377	-	1,239,237	9,553,713
	$ 2,234,377	$ 826,586	$ 1,243,011	$ 13,298,118

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City of Wyoming
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
December 31, 2021

Total fund balances - governmental funds	$ 9,553,713
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.	
Capital assets	37,051,701
Less accumulated depreciation	(14,033,826)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of:	
Bond principal payable	(8,570,000)
Unamortized bond premium	(260,431)
Notes payable	(204,534)
Compensated absences payable	(510,121)
Net pension liability - city pension	(1,003,231)
Deferred outflows of resources and deferred Inflows of resources are created as a result of various differencers related to pensions that are not recognized in the governmental funds.	
Deferred inflows related to city pensions	(1,875,898)
Deferred outflows of resources related to city pensions	1,405,383
Deferred inflows related to fire relief pensions	(159,813)
Deferred outflows of resources related to fire relief pensions	58,257
Fire relief association net pension asset created through contributions to a defined benefit pension plan which is not recognized in the governmental funds.	522,512
Delinquent receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	
Property taxes	32,689
Special assessments	3,404
Revenues in the Statement of Activities that do not provide current financial resources are not reported as reported as revenues in the funds.	
Deferred special assessments	1,504,296
Governmental funds do not report a liability for accrued interest until due and payable.	(104,975)
Total net position - governmental activities	$ 23,409,126

See notes to basic financial statements.

City of Wyoming
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended December 31, 2021

		Debt Service	Capital Projects	
	General Fund	Debt Service	Capital Equipment (401)	Street Replacement (408)
Revenues				
Property taxes	$ 3,384,278	$ 885,225	$ 170,000	$ -
Tax increments	-	33,544	-	-
Miscellaneous taxes	124,864	-	-	-
Special assessments	-	899,814	-	119,855
Licenses and permits	319,906	-	-	-
Intergovernmental	174,761	39,289	309,996	388,421
Charges for services	68,782	-	-	-
Fines and forfeitures	12,189	-	-	-
Miscellaneous				
Investment income	2,713	(5,728)	1,453	(3,036)
Contributions and donations	35	-	-	-
Other	16,248	-	-	-
Total revenues	4,103,776	1,852,144	481,449	505,240
Expenditures				
Current				
General government	600,138	-	-	-
Public safety	2,237,368	-	-	-
Public works	815,629	-	-	-
Culture and recreation	217,789	-	-	-
Economic development	-	8,474	-	-
Debt service				
Principal	-	815,000	-	-
Interest and other charges	-	276,033	-	-
Capital outlay				
General government	-	-	301,985	-
Public safety	13,438	-	206,661	-
Public works	-	-	514,362	1,820,439
Culture and recreation	-	-	-	-
Total expenditures	3,884,362	1,099,507	1,023,008	1,820,439
Excess of reveues over (under) expenditures	219,414	752,637	(541,559)	(1,315,199)
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	1,739	-
Transfers in	4,859	143,958	-	-
Transfers out	-	-	(4,859)	(143,958)
Total other financing sources (uses)	4,859	143,958	(3,120)	(143,958)
Net change in fund balances	224,273	896,595	(544,679)	(1,459,157)
Fund Balances				
Beginning of year	2,486,484	1,107,101	617,500	2,751,982
End of year	$ 2,710,757	$ 2,003,696	$ 72,821	$ 1,292,825

See notes to basic financial statements.

Capital Projects: Capital Revolving (409)	Capital Projects: Escrow Fund (800, 801)	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ -	$ 42,000	$ 4,481,503
-	-	-	33,544
-	-	-	124,864
-	-	-	1,019,669
-	-	-	319,906
-	-	148,096	1,060,563
-	1,405,918	279,513	1,754,213
-	-	-	12,189
(5,100)	-	(3,126)	(12,824)
-	-	103,280	103,315
-	-	52,967	69,215
(5,100)	1,405,918	622,730	8,966,157
-	1,405,918	-	2,006,056
-	-	17,150	2,254,518
-	-	-	815,629
-	-	-	217,789
-	-	14,756	23,230
-	-	22,676	837,676
-	-	8,753	284,786
-	-	-	301,985
-	-	17,276	237,375
-	-	-	2,334,801
-	-	344,528	344,528
-	1,405,918	425,139	9,658,373
(5,100)	-	197,591	(692,216)
-	-	40,288	42,027
-	-	-	148,817
(250,000)	-	-	(398,817)
(250,000)	-	40,288	(207,973)
(255,100)	-	237,879	(900,189)
2,489,477	-	1,001,358	10,453,902
$ 2,234,377	$ -	$ 1,239,237	$ 9,553,713

City of Wyoming
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances to
the Statement of Activities - Governmental Funds
Year Ended December 31, 2021

Net change in fund balances - total governmental funds:	$ (900,189)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.	
Capital outlay	2,793,799
Depreciation expense	(997,786)
Disposal of capital assets	(7,961)
Compensated absences are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	1,716
Governmental funds recognize pension contributions as expenditures at the time of payment whereas the Statement of Activities factors in items related to pensions on a full accrual perspective.	350,319
Principal payments on long-term debt are recognized as expenditures in the governmental funds but have no impact on net position in the Statement of Activities.	837,676
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires use of current financial resources. However, interest expense is recognized as the interest accrues, on the Statement of Activities regardless of when it is due.	14,657
Proceeds from long-term debt are recognized as an other financing source in the governmental funds but as a decrease in net position in the Statement of Activities. Also, governmental funds reort the effect of premiums when debt is first issued, whereas these amounts are amortized in the Statement of Activities.	
Amortization of bond premium	32,736
Certain revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	
Deferred special assessments	(417,050)
Delinquent receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are not revenues in the funds.	
Delinquent special assessments	793
Delinquent property taxes	(27,537)
Change in net position of governmental activities	$ 1,681,173

See notes to basic financial statements.

City of Wyoming
Statement of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2021

	Budgeted Amounts Original and Final	Actual	Variance with Final Budget - Over (Under)
Revenues			
Property taxes	$ 3,354,083	$ 3,384,278	$ 30,195
Miscellaneous taxes	158,134	124,864	(33,270)
Licenses and permits	212,000	319,906	107,906
Intergovernmental	153,369	174,761	21,392
Charges for services	52,000	68,782	16,782
Fines and forfeitures	20,000	12,189	(7,811)
Miscellaneous			
Investment income	36,700	2,713	(33,987)
Contributions and donations	-	35	35
Other	-	16,248	16,248
Total revenues	3,986,286	4,103,776	117,490
Expenditures			
Current			
General government	706,196	600,138	(106,058)
Public safety	2,185,710	2,237,368	51,658
Public works	865,800	815,629	(50,171)
Culture and recreation	215,580	217,789	2,209
Capital outlay			
Public safety	13,000	13,438	438
Total expenditures	3,986,286	3,884,362	(101,924)
Excess of revenues over (under) expenditures	-	219,414	219,414
Other financing sources (uses)			
Transfers in	-	4,859	4,859
Net change in fund balance	$ -	224,273	$ 224,273
Fund Balance			
Beginning of year		2,486,484	
End of year		$ 2,710,757	

See notes to basic financial statements.

City of Wyoming
Statement of Net Position - Proprietary Funds
December 31, 2021

	Water (601, 860)	Sewer (602)	Surface Water (651)	Total Proprietary Funds
Assets				
Current assets				
Cash and cash equivalents	$ 1,482,845	$ 2,510,758	$ 414,795	$ 4,408,398
Accounts receivable	142,853	322,109	34,253	499,215
Special assessment receivable				
Unremitted	26	49	6	81
Delinquent	3,962	2,061	259	6,282
Deferred	22,561	42,462	5,345	70,368
Prepaid items	5,010	8,182	-	13,192
Total current assets	1,657,257	2,885,621	454,658	4,997,536
Noncurrent assets				
Capital assets				
Land	6,284	-	-	6,284
Buildings and improvements	845,950	-	-	845,950
Machinery and equipment	46,092	100,779	-	146,871
Infrastructure	10,328,322	15,095,565	1,619,564	27,043,451
Construction in process	-	1,458,191	-	1,458,191
Total capital assets	11,226,648	16,654,535	1,619,564	29,500,747
Less accumulated depreciation	(4,710,813)	(6,712,044)	(404,902)	(11,827,759)
Net capital assets	6,515,835	9,942,491	1,214,662	17,672,988
Deferred Outflows of Resources				
Deferred outflows of resources related to city pensions	67,177	61,697	66	128,940
Total assets and deferred outflows of recources	$ 8,240,269	$ 12,889,809	$ 1,669,386	$ 22,799,464
Liabilitiess				
Current liabilities				
Accounts payable	$ 31,598	$ 1,187	$ 372	$ 33,157
Contracts payable	-	52,912	-	52,912
Salaries and benefits payable	6,738	6,401	-	13,139
Interest payable	25,888	7,419	-	33,307
Due to other governments	-	45,150	-	45,150
Compensated absences, amount due within one year	11,445	8,322	-	19,767
Bonds payable, amount due within one year	163,492	111,508	-	275,000
Total current liabilities	239,161	232,899	372	472,432
Noncurrent liabilities				
Compensated absences, less current portion above	26,704	19,419	-	46,123
Bonds payable, less current portion above	2,177,999	482,001	-	2,660,000
Premium on bonds payable	17,711	22,342	-	40,053
Net pension liability	84,513	77,620	83	162,216
Total noncurrent liabilities	2,306,927	601,382	83	2,908,392
Total liabilities	2,546,088	834,281	455	3,380,824
Deferred Inflows of Resources				
Deferred inflows related to city pensions	77,688	71,352	77	149,117
Net Position				
Net investment in capital assets	4,156,633	9,326,640	1,214,662	14,697,935
Unrestricted	1,459,860	2,657,536	454,192	4,571,588
Total net position	5,616,493	11,984,176	1,668,854	19,269,523
Total liabilities, deferred inflows of resources, and net position	$ 8,240,269	$ 12,889,809	$ 1,669,386	$ 22,799,464

See notes to basic financial statements.

City of Wyoming
Statement of Revenues, Expenses, and Changes
in Net Position - Proprietary Funds
Year Ended December 31, 2021

	Water (601, 860)	Sewer (602)	Surface Water (651)	Total Proprietary Funds
Operating revenues				
Charges for services	$ 676,589	$ 1,242,999	$ 118,146	$ 2,037,734
Operating expenses				
Personnel services	200,583	180,333	(2,135)	378,781
Materials and supplies	90,153	10,004	3,337	103,494
Repairs and maintenance	18,859	46,164	42,778	107,801
Professional services	46,184	28,852	13,374	88,410
Insurance	8,351	14,269	-	22,620
Utilities	33,451	16,388	-	49,839
Depreciation	233,245	320,467	51,422	605,134
Other services and charges	11,197	635,477	18,360	665,034
Total operating expenses	642,023	1,251,954	127,136	2,021,113
Operating income (loss)	34,566	(8,955)	(8,990)	16,621
Nonoperating revenues (expenses)				
Investment income	(3,139)	(2,447)	(3,504)	(9,090)
Intergovernmental	12,298	-	-	12,298
Miscellaneous revenue	1,793	12,500	-	14,293
Interest expense	(60,236)	(11,869)	-	(72,105)
Total nonoperating revenues (expenses)	(49,284)	(1,816)	(3,504)	(54,604)
Income (loss) before capital contributions	(14,718)	(10,771)	(12,494)	(37,983)
Capital contributions	154,081	4,550	-	158,631
Transfers in	-	-	250,000	250,000
Change in net position	139,363	(6,221)	237,506	370,648
Net position				
Beginning of year	5,477,130	11,990,397	1,431,348	18,898,875
End of year	$ 5,616,493	$ 11,984,176	$ 1,668,854	$ 19,269,523

See notes to basic financial statements.

City of Wyoming
Statement of Cash Flows - Proprietary Funds
Year Ended December 31, 2021

	Water (601, 860)	Sewer (602)	Surface Water (651)	Total Proprietary Funds
Cash Flows - Operating Activities				
Receipts from customers and users	$ 692,304	$ 1,245,291	$ 106,054	$ 2,043,649
Payments to suppliers	(189,964)	(775,083)	(79,610)	(1,044,657)
Payments to employees	(184,707)	(171,178)	(209)	(356,094)
Net cash flows - operating activities	317,633	299,030	26,235	642,898
Cash Flows - Noncapital Financing Activities				
Miscellaneous revenue	1,793	12,500	-	14,293
Cash Flows - Capital and Related Financing Activities				
Transfer from other funds	-	-	250,000	250,000
Principal paid on debt	(157,089)	(107,911)	-	(265,000)
Interest paid on debt	(64,631)	(19,424)	-	(84,055)
Connection charges	154,081	4,550	-	158,631
Intergovernmental revenue	12,298	-	-	12,298
Acquisition of capital assets	(50,556)	(1,294,744)	-	(1,345,300)
Net cash flows - capital and related financing activities	(105,897)	(1,417,529)	250,000	(1,273,426)
Cash Flows - Investing Activities				
Interest and dividends received	(3,139)	(2,447)	(3,504)	(9,090)
Net change in cash and cash equivalents	210,390	(1,108,446)	272,731	(625,325)
Cash and Cash Equivalents				
January 1	1,272,455	3,619,204	142,064	5,033,723
December 31	$ 1,482,845	$ 2,510,758	$ 414,795	$ 4,408,398
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities				
Operating income (loss)	$ 34,566	$ (8,955)	$ (8,990)	$ 16,621
Adjustments to reconcile operating gain (loss) to net cash flows				
Operating activities				
Depreciation expense	233,245	320,467	51,422	605,134
Pension related activity	8,493	3,072	(2,303)	9,262
Accounts receivable	14,523	(6,056)	(12,651)	(4,184)
Prepaid items	4	6	-	10
Accounts payable	20,340	(21,642)	(1,761)	(3,063)
Special assessments	1,192	8,348	559	10,099
Due to other governmental units	(2,113)	(2,293)	-	(4,406)
Salaries payable	3,758	2,738	(41)	6,455
Compensated absences payable	3,625	3,345	-	6,970
Total adjustments	283,067	307,985	35,225	626,277
Net cash flows - operating activities	$ 317,633	$ 299,030	$ 26,235	$ 642,898

See notes to basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Wyoming, Minnesota (the City) operates under the "Optional Plan A" form of government as defined by *Minnesota Statutes*. Under this plan, the government of the City is directed by a City Council composed of an elected Mayor and four elected City Councilmembers. The City Council exercises legislative authority and determines all matters of policy. The City Council appoints personnel responsible for the proper administration of all affairs relating to the City.

The City has considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government. Blended component units, although legally separate entities are, in substance, part of the City's operations and so data from these units are combined with data of the primary government. The City has the following component unit.

Blended Component Unit.
The Economic Development Authority (EDA) was created pursuant to *Minnesota Statutes* 469.090 through 469.108 to carry out economic and industrial development and redevelopment within the City in accordance with policies established by the City Council. The seven-member board of commissioners consists of two City Council members and five members appointed by City Council. The EDA may not exercise any of the powers enumerated by the authorizing *Minnesota Statutes* without prior approval of the City Council. The operations of the EDA are blended and reported in a separate special revenue fund.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues.*

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, other postemployment benefits, and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Nonexchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Unavailable revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unavailable revenue. On the modified accrual basis, receivables that will not be collected within the available period have also been reported as unavailable revenue in the fund financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The City reports major governmental funds that are calculated based on these criteria:

1) Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total (that is, total governmental or total enterprise funds), and

2) Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of that individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

Description of Funds:

The following major governmental funds meet the criteria described above:

General Fund – This fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Fund – This fund accounts for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the City is obligated in some manner for the payment.

Capital Equipment Fund – This fund accounts for the accumulation of resources to fund special capital equipment purchases.

Street Replacement Fund – This fund accounts for the accumulation of resources to fund municipal street projects.

Capital Revolving Fund – This fund accounts for the accumulation of resources to fund capital projects.

Escrow Fund – This fund maintains escrow deposits and is used to pay for development costs incurred by the City.

The City reports the following major proprietary funds:

Water Fund – This fund accounts for costs associated with the City's water distribution system and ensure user charges are sufficient to pay for those costs.

Sewer Fund – This fund accounts for costs associated with the City's sewer collection system and ensure that user charges are sufficient to pay for those costs.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Description of Funds: (Continued)

The City reports the following major proprietary funds: (Continued)

Surface Water Fund – This fund accounts for the costs associated with the City's surface water system, which are financed by the surface water surcharge and ensure that user charges are sufficient to pay for those costs.

As a general rule the effect of interfund activity has been eliminated from government-wide financial statements. Exceptions to this general rule are various charges between the City's water and sewer function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. The proprietary funds' portion in the government-wide cash and temporary investments pool is considered to be cash and cash equivalents for purposes of the statement of cash flows.

Cash balances from all funds are pooled and invested, to the extent available, in certificates of deposit and other authorized investments. Earnings from such investments are allocated on the basis of applicable participation by each of the funds.

The City may also invest idle funds as authorized by *Minnesota Statutes*, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.

2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances (Continued)

1. Deposits and Investments (Continued)

The City may also invest idle funds as authorized by *Minnesota Statutes*, as follows: (Continued)

3. General obligations of a State or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.

4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.

5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.

6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.

7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.

8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding $10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities brokerdealers.

9. Guaranteed Investment Contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

2. Property Taxes

The City Council annually adopts a tax levy and certifies it to the County in December for collection the following year. The County is responsible for collecting all property taxes for the City. These taxes attach an enforceable lien on taxable property within the City on January 1 and are payable by the property owners in two installments. The taxes are collected by the County Treasurer and tax settlements are made to the City during January, June, and November each year.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances (Continued)

2. Property Taxes (Continued)

Delinquent taxes receivable includes the past six years' uncollected taxes. Governmental delinquent taxes have been offset by a deferred inflow of resources for delinquent taxes not received within 60 days after year-end in the fund financial statements.

3. Accounts Receivable

Accounts receivable include amounts billed for services provided before year-end. Unbilled utility enterprise fund receivables are also included for services provided in 2020. There has been no allowance for doubtful accounts established.

4. Special Assessments

Special assessments represent the financing for public improvements paid for by benefiting property owners. These assessments are recorded as receivables upon certification to the County. Special assessments are recognized as revenue when they are annually certified to the County or received in cash or within 60 days after year-end. All governmental deferred and delinquent special assessments receivable are offset by a deferred inflow of resources in the fund financial statements.

5. Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account unless otherwise restricted, committed, or assigned in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The City reports infrastructure assets on a network and subsystem basis. Accordingly, the amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances (Continued)

6. Capital Assets (Continued)

In the case of initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the City chose to include items dating back to June 30, 1980. The City was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the City constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations the City values these capital assets at the estimated acquisition of the item at the date of its donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and Structures	10-50
Infrastructure	20-50
Machinery and Equipment	3-20
Other Assets	3-15

7. Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has only one item that qualifies for reporting in this category. Accordingly, the item, deferred pension resources, is reported only in the statements of net position. This item results from actuarial calculations and current year pension contributions made subsequent to the measurement date.

8. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. The recognition of bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense/expenditure in the period incurred.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances (Continued)

8. Long-Term Obligations (Continued)

In the fund financial statements, governmental fund types recognized bond premiums and discounts during the current period.

9. Compensated Absences

It is the City's policy to permit employees to accumulate a limited amount earned but unused vacation and sick leave which is paid to the employee upon separation. A limited amount of earned but unused vacation and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. In the governmental funds, compensated absences are generally liquidated by the General Fund.

10. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA's fiscal year-end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit plan administered by Wyoming's Fire Relief Association and additions to and deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. Investments are reported at fair value.

11. Deferred Inflows of Resources

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has one type of item, which arises only under a modified accrual basis of accounting, which qualifies as needing to be reported in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

The government has another item that qualifies for reporting in this category related to grants which is reported on the Statement of Net Position and the Governmental Funds Balance Sheet. This item is deferred until time requirements have been met.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances (Continued)

11. Deferred Inflows of Resources (Continued)
The City has an additional item which qualifies for reporting in this category. The item, deferred pension resources, is reported only in the statements of net position and results from actuarial calculations.

12. Fund Balance
In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

Nonspendable Fund Balances – Amounts that cannot be spent because they are not in spendable form, such as prepaid items and long-term receivables.

Restricted Fund Balances – Amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed Fund Balances – Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the City Council, which is the City's highest level of decision making authority. Committed amounts cannot be used for any other purpose unless the City Council modifies or rescinds the commitment by resolution.

Assigned Fund Balances – Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the City Council itself or by an official to which the governing body delegates the authority. The City Council has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the City Administrator.

Unassigned Fund Balances – The residual classification for the General Fund and also negative residual amounts in other funds.

The City's policy is to maintain a minimum unrestricted fund balance of 55% of subsequent years budgeted expenditures.

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

13. Net Position
Net position represents the difference between assets and deferred outflows of resources; and liabilities and deferred inflows of resources. Net position is displayed in three components:

- Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances (Continued)

13. Net Position

Net position represents the difference between assets and deferred outflows of resources; and liabilities and deferred inflows of resources. Net position is displayed in three components:

- Restricted Net Position – Consists of net position balances restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

- Unrestricted Net Position – All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets".

14. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General fund. All annual appropriations lapse at year-end. The City does not use encumbrance accounting.

In August of each year, all departments of the City submit requests for appropriations to the City Administrator so that a budget may be prepared. Before September 30, the proposed budget is presented to the City Council for review. The City Council holds public hearings and a final budget is prepared and adopted in early December.

The appropriated budget is prepared by fund, function and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Administrator. The legal level of budgetary control is the department level. Budgeted amounts are as originally adopted.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures over Appropriations

Budgetary control for governmental funds is established at the department level. Expenditures exceeded appropriations in the following General Fund departments for the year ending December 31, 2021.

	Appropriations	Expenditures
General Fund		
Police	$ 1,976,780	$ 2,079,941
Parks	106,030	187,445

NOTE 3 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

Cash and investments at year-end consisted of the following:

Deposits	$	5,899,382
Investments		9,595,963
Total	$	15,495,345

Cash and investments are presented in the financial statements as follows

Statement of Net Position		
Cash and investments	$	15,495,345

B. Deposits

In accordance with applicable *Minnesota Statutes*, the City maintains deposits at depository banks authorized by the City Council, including checking accounts and certificates of deposit. The following is considered the most significant risk associated with deposits:

Custodial Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned or the City will not be able to recover collateral securities in the possession of an outside party.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, irrevocable standby letters of credit from Federal Home Loan Bank, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. *Minnesota Statutes* require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Deposits (Continued)

At year-end, the City had non-pooled deposits with a carrying value of $95,585 and pooled deposits with a carrying value of $5,803,797. The bank balances were covered by federal depository insurance or by collateral pledged in the City's name. As stated above, Minnesota State statute requires 110% of deposits not covered by insurance, bonds, or irrevocable standby letters of credit from Federal Home Loan banks to be covered by collateral.

C. Investments

At year-end, the City's investment balances were as follows:

Investment Type	Fair Value	Less than 1 Year	1-5 Years	Greater than 6 Years
Municipal Securities	$ 1,176,878	$ -	$ 1,176,878	$ -
Government Securities	5,860,043	1,247,420	3,435,820	1,176,803
Brokered Certificates of Deposit	506,276	248,010	258,266	-
Investments at amortized cost				
Money Market funds	2,052,766	2,052,766	-	-
Total Investments	$ 9,595,963	$ 3,548,196	$ 4,870,964	$ 1,176,803

The City has the following recurring fair value measurements at December 31, 2021:

- $7,543,197 of investments are valued using a matrix pricing model (Level 2 inputs).

The Minnesota Municipal Money Market Fund is regulated by *Minnesota Statutes* and the Board of Directors of the League of Minnesota Cities and is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the regulatory rules of the SEC. The City's investment in this trust is measured at the net asset value per share provided by the pool, which is based on an amortized cost method that approximates fair value. Investments in the 4M Plus must be deposited for a minimum of 14 days. Withdrawals prior to the 14-day restriction period will be subject to a penalty equal to seven days interest on the amount withdrawn. Financial statements of the 4M Fund can be obtained by contracting RBC Global Management at 100 South Fifth Street, Suite 2300, Minneapolis, MN 55402-1240.

The investments of the City are subject to the following risks:

Credit Risk: This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. *Minnesota Statutes* and the City's investment policy limit the City's investments to the list in Note 1, D. As of December 31, 2021, the municipal securities were rated Aaa to Aa3 by Moody’s and AAA to AA- by S&P. The remaining securities were unrated.

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Custodial Credit Risk: This is the risk that, in the event of the failure of the Counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City will minimize custodial risk by obtaining collateral or bond for all uninsured amounts on deposit, and by obtaining necessary documentation to show compliance with state law and a perfected security interest under federal law.

Interest Rate Risk: This is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the city will minimize interest rate risk by structing the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and managing the average maturity of the overall portfolio to be consistent with the risk profile of the City not to exceed 3.5 years.

Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's investment policy does not address concentration of credit risk, placing no limit on the amount that may be invested in any one issuer. The City has not invested more than 5% of appliable investments in a single issuer.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 869,787	$ -	$ -	$ 869,787
Construction in progress	2,808,227	1,844,278	2,948,345	1,704,160
Total capital assets not being depreciated	3,678,014	1,844,278	2,948,345	2,573,947
Capital assets being depreciated				
Buildings and improvements	696,631	-	10,000	686,631
Machinery and equipment	5,212,663	767,652	678,578	5,301,737
Infrastructure	25,359,172	3,130,214	-	28,489,386
Total capital assets being depreciated	31,268,466	3,897,866	688,578	34,477,754
Less accumulated depreciation for				
Buildings and improvements	(487,111)	(13,867)	(10,000)	(490,978)
Machinery and equipment	(3,519,647)	(284,104)	(670,617)	(3,133,134)
Infrastructure	(9,709,899)	(699,815)	-	(10,409,714)
Total accumulated depreciation	(13,716,657)	(997,786)	(680,617)	(14,033,826)
Total capital assets being depreciated, net	17,551,809	2,900,080	7,961	20,443,928
Governmental activities capital assets, net	$ 21,229,823	$ 4,744,358	$ 2,956,306	$ 23,017,875

NOTE 4 – CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	$ 6,284	$ -	$ -	$ 6,284
Construction in progress	710,290	1,295,220	547,319	1,458,191
Total capital assets Not being depreciated	716,574	1,295,220	547,319	1,464,475
Capital assets being depreciated				
Buildings and improvements	845,950	-	-	845,950
Machinery and equipment	198,382	23,900	75,411	146,871
Infrastructure	26,443,185	600,266	-	27,043,451
Total capital assets being depreciated	27,487,517	624,166	75,411	28,036,272
Less accumulated depreciation for				
Buildings and improvements	(627,821)	(15,350)	-	(643,171)
Machinery and equipment	(169,125)	(4,529)	(75,411)	(98,243)
Infrastructure	(10,501,090)	(585,255)	-	(11,086,345)
Total accumulated depreciation	(11,298,036)	(605,134)	(75,411)	(11,827,759)
Total capital assets being depreciated, net	16,189,481	19,032	-	16,208,513
Business-type activities capital assets, net	$ 16,906,055	$ 1,314,252	$ 547,319	$ 17,672,988

Depreciation expense was charged to functions/programs of the City as follows:

Governmental Activities	
General Government	$ 28,898
Public Safety	157,371
Public Works	784,497
Culture and Recreation	27,020
Total Depreciation Expense - Governmental Activities	$ 997,786
Business-type activities	
Water	$ 233,245
Sewer	320,467
Surface Water	51,422
Total depreciation expense - governmental activities	$ 605,134

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

A. Internal Balances

At December 31, 2021, advances to/from other funds for the City were as follows:

	Advance to Other Funds		
	General Fund	Capital Revolving	Total
Advance from other funds			
Capital Equipment Fund	$ -	$ 94,357	$ 94,357
Debt Service Fund	217,872	-	217,872
Total	$ 217,872	$ 94,357	$ 312,229

The City approved an advance to the Debt Service fund from the General Fund to provide funding for the tax increment financing bond payments due to the district not generating enough tax increment revenue to meet debt obligations. The advance will be paid back with future tax increments. The outstanding balance on the advance at year-end was $217,872.

The City approved an advance to the Capital Equipment fund from the Capital Revolving fund to provide funding for the 2019 Boyer Wester Star Dump Truck Loan. The outstanding balance on the advance at year-end was $94,357.

B. Transfers

The composition of interfund transfers as of December 31, 2021 is as follows:

	Transfers In			
	General Fund	Debt Service Fund	Surface Water Fund	Total
Transfers out				
Capital Equipment Fund	$ 4,859	$ -	$ -	$ 4,859
Street Replacement Fund	-	143,958	-	143,958
Capital Revolving Fund	-	-	250,000	250,000
Total	$ 4,859	$ 143,958	$ 250,000	$ 398,817

The City transferred $250,000 from the Capital Revolving Fund to the Surface Water Fund for the purpose of capital improvement purchases. A transfer of $143,958 was made from the Street Replacement Fund to the Debt Service Fund for a change in funds of prepaid special assessments. The City also transferred $4,859 from the Capital Equipment Fund to the General Fund to cover negative cash of a previous CIP fund.

NOTE 6 – LONG-TERM DEBT

General Obligation (G.O.) Bonds

The City issues general obligation (G.O.) bonds to provide funds for the acquisition and construction of major capital facilities. G.O. bonds have been issued for both general government and proprietary activities. These bonds are reported in the proprietary funds if they are expected to be repaid from proprietary fund revenues. In addition, bonds have been issued to refund G.O. bonds.

G.O. bonds are direct obligations and pledge the full faith and credit of the City.

General Obligation (G.O.) Improvement Bonds

The following bonds were issued to finance various improvements and will be repaid from special assessments levied on the properties benefiting from the improvements and ad valorem tax levies. All special assessment debt is backed by the full faith and credit of the City. Each year the combined assessment and tax levy equals 105% of the amount required for debt service. The excess of 5% is to cover any delinquencies in tax or assessment payments.

G.O. improvement bonds currently outstanding are as follows:

	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year-End
G.O. Improvement Bonds, Series 2009A	$ 3,955,000	2.00-5.50%	09/15/09	02/01/25	$ 1,320,000
G.O. Improvement Bonds, Series 2015A	3,235,000	2.00-5.50%	09/15/09	02/01/26	1,735,000
G.O. Improvement Bonds, Series 2016A	1,125,000	0.85-1.75%	10/20/16	02/01/27	690,000
G.O. Improvement Bonds, Series 2018A	1,495,000	3.00-3.25%	07/19/18	02/01/34	1,330,000
G.O. Improvement Bonds, Series 2020A	3,495,000	2.00%	07/16/20	02/01/36	3,495,000
Total G.O. Improvement Bonds					$ 8,570,000

Requirement to maturity for general obligation improvement bonds follows:

	General Obligation Improvement Bonds Governmental Activities			
Year Ending December 31,	Principal	Interest	Subsidy	Total
2022	$ 1,040,000	$ 226,944	$ (21,871)	$ 1,245,073
2023	1,055,000	192,294	(16,037)	1,231,257
2024	1,095,000	156,188	(13,273)	1,237,915
2025	1,130,000	118,210	-	1,248,210
2026	810,000	88,494	-	898,494
2027-2031	1,805,000	285,650	-	2,090,650
2032-2036	1,635,000	82,553	-	1,717,553
Total	$ 8,570,000	$ 1,150,333	$ (51,181)	$ 9,669,152

NOTE 6 – LONG-TERM DEBT (CONTINUED)

Notes from direct borrowing

The following note was issued by the EDA to finance the purchase of land:

	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year-End
EDA Land Purchase	$ 440,000	3.95-6.50%	05/01/02	11/01/31	$ 204,534

Requirement to maturity for notes from direct borrowing follows:

	Governmental Activities		
Year Ending December 31,	Principal	Interest	Total
2022	$ 23,580	$ 7,849	$ 31,429
2023	24,521	6,908	31,429
2024	25,499	5,930	31,429
2025	26,516	4,913	31,429
2026	27,574	3,855	31,429
2027-2029	76,844	4,788	81,632
Total	$ 204,534	$ 34,243	$ 238,777

G.O. Revenue Bonds

The following bonds were issued to finance capital improvement in the enterprise funds. They will be retired from net revenue of the enterprise funds.

	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year-End
G.O. Utility Revenue Bonds, Series 2015A	$ 1,525,000	3.00%	06/30/15	02/01/26	$ 825,000
G.O. Utility Revenue Bonds, Series 2015B	2,670,000	0.75-3.10%	11/12/15	02/01/36	2,110,000
Total G.O. Improvement Bonds					$ 2,935,000

NOTE 6 – LONG-TERM DEBT (CONTINUED)

The annual debt service requirements to maturities for general obligation revenue bonds are as follows:

	General Obligation Revenue Bonds Business-Type Activities		
Year Ending December 31,	Principal	Interest	Total
2022	$ 275,000	$ 76,650	$ 351,650
2023	280,000	69,765	349,765
2024	290,000	62,440	352,440
2025	295,000	54,852	349,852
2026	305,000	47,000	352,000
2027-2031	690,000	171,038	861,038
2032-2036	800,000	62,842	862,842
Total	$ 2,935,000	$ 544,587	$ 3,479,587

During the year ended December 31, 2021, the following changes occurred in long-term liabilities:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
Bonds payable					
G.O. Improvement Bonds	$ 9,385,000	$ -	$ (815,000)	$ 8,570,000	$ 1,040,000
Unamortized Premium on Bonds	293,167	-	(32,736)	260,431	-
Total bonds payable	9,678,167	-	(847,736)	8,830,431	1,040,000
Notes from direct borrowing	227,210	-	(22,676)	204,534	23,580
Compensated Absences Payable	511,837	221,180	(222,896)	510,121	153,036
Long-term liabilities	$ 10,417,214	$ 221,180	$ (1,093,308)	$ 9,545,086	$ 1,216,616
Business-Type Activities					
G.O. Revenue Bonds	3,200,000	-	(265,000)	2,935,000	275,000
Unamortized Premium on Bonds	49,361	-	(9,308)	40,053	-
Compensated absences payable	58,920	27,577	(20,607)	65,890	19,767
Business-type activity long-term liabilities	$ 3,308,281	$ 27,577	$ (294,915)	$ 3,040,943	$ 294,767

Tax Increment Districts
The City's tax increment districts are subject to review by the State of Minnesota Office of the State Auditor (OSA). Any disallowed claims or misuse of tax increments could become a liability of the applicable fund. Management has indicated that they are not aware of any instances of noncompliance, which would have a material effect on the financial statements.

NOTE 7 – FUND BALANCES

At December 31, 2021, portions of the City's fund balance are not available for appropriation due to not being in spendable form (Nonspendable), legal restrictions (Restricted), City Council action (Committed), policy and/or intent (Assigned). The following is a summary of the components of fund balance:

	General	Debt Service	Capital Equipment	Street Replacement	Capital Revolving	Other Governmental Funds	Total Governmental Funds
Nonspendable							
Prepaid items	$ 53,521	$ -	$ -	$ -	$ -	$ -	$ 53,521
Advances to other funds	217,872	-	-	-	-	-	217,872
Total nonspendable	271,393	-	-	-	-	-	271,393
Restricted							
Debt service	-	2,221,568	-	-	-	-	2,221,568
Public safety expenditures	-	-	-	-	-	17,402	17,402
Revolving loan	-	-	-	-	-	22,248	22,248
Park dedication	-	-	-	-	-	229,295	229,295
Lawful gambling	-	-	-	-	-	73,384	73,384
State Aid Streets	-	-	-	-	-	666,629	666,629
Total restricted	-	2,221,568	-	-	-	1,008,958	3,230,526
Committed							
Public safety expenditures	-	-	-	-	-	23,080	23,080
Economic Development	-	-	-	-	-	194,974	194,974
Total committed	-	-	-	-	-	218,054	218,054
Assigned							
Street replacement	-	-	-	1,292,825	-	-	1,292,825
Capital projects	-	-	72,821	-	2,234,377	5,425	2,312,623
Capital equipment	-	-	-	-	-	6,800	6,800
Total assigned	-	-	72,821	1,292,825	2,234,377	12,225	3,612,248
Unassigned	2,439,364	(217,872)	-	-	-	-	2,221,492
Total fund balance	$ 2,710,757	$ 2,003,696	$ 72,821	$ 1,292,825	$ 2,234,377	$ 1,239,237	$ 9,553,713

NOTE 8 – PENSION PLANS

The city participates in various pension plans, total pension expense for the year ended December 31, 2021, was ($93,705). The components of pension expense are noted in the following plan summaries.

The General Fund and Water and Sewer Funds typically liquidate the liability related to pensions.

Public Employees' Retirement Association

A. Plan Description

The City participates in the following cost-sharing multiple-employer defined benefit pension plans administered by PERA. PERA's defined benefit pension plans are established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan

All full-time and certain part-time employees of the City are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

NOTE 8 – PENSION PLANS (CONTINUED)

A. Plan Description (Continued)

Public Employees Police and Fire Plan

The Police and Fire Plan, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the Police and Fire Plan also covers police officers and firefighters belonging to local relief associations that elected to merge with and transfer assets and administration to PERA.

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any 5 successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for a Coordinated members is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

Police and Fire Plan Benefits

Benefits for the Police and Fire Plan members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50% after five years up to 100% after 10 years of credited service. Benefits for Police and Fire Plan members first hired after June 30, 2014, vest on a prorated basis from 50% after 10 years up to 100% after 20 years of credited service. The annuity accrual rate is 3% of average salary for each year of service. For Police and Fire Plan members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees′ Retirement Association (Continued)

B. Benefits Provided (Continued)

Police and Fire Plan Benefits (Continued)

Benefit increases are provided to benefit recipients each January. The postretirement increase is fixed at 1%. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

C. Contributions

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2021 and the City was required to contribute 7.5% for Coordinated Plan members. The City′s contributions to the General Employees Fund for the year ended December 31, 2021, were $74,287. The City′s contributions were equal to the required contributions as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.8% of their annual covered salary in fiscal year 2021 and the City was required to contribute 17.7% for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the year ended December 31, 2021, were $160,375. The City's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

At December 31, 2021, the City reported a liability of $619,215 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of $16 million. The State of Minnesota is considered a non-employer contributing entity and the State's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled $18,855.

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2020, through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0145% at the end of the measurement period and 0.0136% for the beginning of the period.

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees′ Retirement Association (Continued)

D. Pension Costs (Continued)

City's proportionate share of the net pension liability	$ 619,215
State of Minnesota's proportionate share of the net pension liability associated with the City	18,855
Total	$ 638,070

For the year ended December 31, 2021, the City recognized pension expense of $22,477 for its proportionate share of General Employees Plan's pension expense. Included in the amount, the City recognized $1,521 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $16 million to the General Employees Fund.

At December 31, 2021, the City reported its proportionate share of the General Employees Plan′s deferred outflows of resources and deferred inflows of resources, related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 3,306	$ 18,814
Changes in actuarial assumptions	378,081	12,547
Net collective difference between projected and actual investment earnings	-	537,852
Changes in proportion	73,662	-
Contributions paid to PERA subsequent to the measurement date	37,144	-
Total	$ 492,193	$ 569,213

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees′ Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

The $37,144 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2022	$ 7,842
2023	16,899
2024	7,363
2025	(146,268)
Total	$ (114,164)

Police and Fire Fund Pension Costs

At December 31, 2021, the City reported a liability of $546,232 for its proportionate share of the Police and Fire Fund′s net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City′s proportionate share of the net pension liability was based on the City′s contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2020, through June 30, 2021, relative to the total employer contributions received from all of PERA′s participating employers. The City′s proportionate share was 0.0716% at the end of the measurement period and 0.0745% for the beginning of the period.

The State of Minnesota contributed $18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2021. The contribution consisted of $9 million in direct state aid that does meet the definition of a special funding situation and $9 million in supplemental state aid that does not meet the definition of a special funding situation. The $9 million direct state aid was paid on October 1, 2020. Thereafter, by October 1 of each year, the State will pay $9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The $9 million in supplemental state aid will continue until the fund is 90% funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later. Strong asset returns for the fiscal year ended 2021 will accelerate the phasing out of these state contributions, although it is not anticipated that they will be phased out during the fiscal year ended 2022.

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees′ Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

The State of Minnesota is included as a non-employer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer pension allocation schedules) for the $9 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the State of Minnesota’s pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2021, the City recognized pension expense of ($46,292) for its proportionate share of the Police and Fire Plan’s pension expense. Included in this amount, the City recognized $4,524 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota’s contribution of $9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the $9 million in supplemental state aid. The City also recognized $6,444 for the year ended December 31, 2021, as revenue and an offsetting reduction of the net pension liability for its proportionate share of the State of Minnesota’s on-behalf contributions to the Police and Fire Fund.

At December 31, 2021, the City reported its proportionate share of the Police and Fire Plan′s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 107,735	$ -
Changes in actuarial assumptions	812,288	329,591
Net collective difference between projected and actual investment earnings	-	1,051,585
Changes in proportion	41,919	74,626
Contributions paid to PERA subsequent to the measurement date	80,188	-
Total	$ 1,042,130	$ 1,455,802

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees′ Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

The $80,188 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2022	$ (389,747)
2023	(81,842)
2024	(72,312)
2025	(121,413)
2026	171,454
Total	$ (493,860)

E. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term
Domestic equity	33.5 %	5.10 %
International equity	16.5	5.30
Fixed income	25.0	0.75
Private markets	25.0	5.90
Total	100.0 %	

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees′ Retirement Association (Continued)

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2021, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan and 2.25% for the Police and Fire Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees. The Police and Fire Plan benefit increase is fixed at 1% per year and that increase was used in the valuation.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 29 years of service and 6.0% per year thereafter. In the Police and Fire Plan, salary growth assumptions range from 11.75% after one year of service to 3.0% after 24 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020, actuarial valuation. The most recent four-year experience study for the Police and Fire Plan was completed in 2020 and was adopted by the Board and became effective with the July 1, 2021, actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2021:

General Employees Fund

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions

- There have been no changes since the previous valuation. disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees′ Retirement Association (Continued)

F. Actuarial Methods and Assumptions (Continued)

Police and Fire Fund

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The inflation assumption was changed from 2.5% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.0%.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety mortality table. The mortality improvement scale was changed from MP-2019 to MP-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020, experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020, experience study. The changes resulted in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes resulted in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates resulted in more projected disabilities.
- Assumed percent married for active female members was changed from 60% to 70%. Minor changes to form of payment assumptions were applied.

Changes in Plan Provisions

- There have been no changes since the previous valuation.

G. Discount Rate

The discount rate used to measure the total pension liability in 2021 was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net positions of the General Employees Fund and the Police and Fire Fund were projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

H. Pension Liability Sensitivity

The following presents the City's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (5.5%)	Current Discount Rate (6.5%)	1% Increase in Discount Rate (7.5%)
City's proportionate share of the General Employees Fund net pension liability	$ 1,262,882	$ 619,215	$ 91,047

	1% Decrease in Discount Rate (5.5%)	Current Discount Rate (6.5%)	1% Increase in Discount Rate (7.5%)
City's proportionate share of the Police and Fire Fund net pension liability	$ 1,748,209	$ 546,232	$ (426,203)

I. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

J. Public Employees Defined Contribution Plan (Defined Contribution Plan)

Council members are covered by the Defined Contribution Plan, a multiple-employer deferred compensation plan administered by PERA. The Defined Contribution Plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

The defined contribution plan consists of individual accounts paying a lump-sum benefit. Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses; therefore, there is no future liability to the City. *Minnesota Statutes*, Chapter 353D.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5% of salary which is matched by the elected official's employer. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share.

NOTE 8 – PENSION PLANS (CONTINUED)

J. Public Employees Defined Contribution Plan (Defined Contribution Plan) (Continued)
Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2% of employer contributions and twenty-five hundredths of 1% (.25%) of the assets in each member's account annually.

Pension expense for the year is equal to the contributions made. Total contributions made by the City during fiscal year 2021 were:

Contribution Amount		Percentage of Covered Payroll		
Employee	Employer	Employee	Employer	Required Rate
$ 200	$ 200	5%	5%	5%

Defined Benefit Pension Plan – Volunteer Firefighter's Relief Association

A. Plan Description
The City of Wyoming Firefighter's Relief Association is the administrator of a single employer defined benefit pension plan established to provide benefits for members of the City of Wyoming Fire Department per *Minnesota State Statutes*.

The Association issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to City of Wyoming Firefighter's Association, 26885 Forest Blvd, Wyoming, MN 55092 or by calling (651)257-4100.

B. Benefits Provided
A firefighter who completes at least 20 years as an active member of the Department is entitled, after age 50, to a full service pension upon retirement. The lump sum pension is based on completed months of service. The current lump sum pension is based on $3,000 per year of service plus a supplemental benefit of 10% of the regular lump sum distribution, but not more than $1,000.

The bylaws of the Association also provide for an early vested service pension for a retiring member who has completed fewer than 20 years of service. The reduced pension, available to members with 10 years of service, the lump sum pension will be reduced by 4% for each year of service less than 20 years. This percentage increases 4% per year so that at 20 years of service, the full amount prescribed is paid. Members who retire with less than 20 years of service and have reached the age of 50 years and have completed at least 10 years of active membership are entitled to a reduced service pension not to exceed the amount calculated by multiplying the member's service pension for the completed years of service times the applicable nonforfeitable percentage of pension.

NOTE 8 – PENSION PLANS (CONTINUED)

C. Members Covered by Benefit Terms

At December 31, 2019, the following members were covered by the benefit terms:

Inactive members entitled to but not yet receiving benefits	4
Active members	30
Total	34

D. Contributions.

Minnesota Statutes Chapter 424A.092 specifies minimum support rates required on an annual basis. The minimum support rates from the municipality and from State aids are determined as the amount required to meet the normal cost plus amortizing any existing prior service costs over a ten year period. The City's obligation is the financial requirement for the year less state aids. Any additional payments by the City shall be used to amortize the unfunded liability of the relief association. The Association is comprised of volunteers: therefore, there are no payroll expenditures (i.e. there are no covered payroll percentage calculations). During 2021, the City recognized as revenue and as an expenditure an on behalf payment of $52,209 made by the State of Minnesota for the Relief Association. The City also contributed $5,400 to the Relief Association.

E. Net Pension Liability

The City's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020.

Actuarial Assumptions

The total pension liability measured at December 31, 2020, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 %	
Investment rate	5.75 %	Net of pension plan investment expenses: including inflation

Actuarial Assumptions

The mortality assumptions include RP-2014 employee generational mortality table projected with mortality improvement scale MP-2018, from base year 2006 for Healthy Pre-retirement. And RP-2014 annuitant generational mortality table projected with mortality improvement scale MP-2018, from base year 2006 for Healthy Post-retirement and Disabled.

The value of death benefits is similar to the value of the retirement pension. Because of low retirement ages, the plan assumes no pre-retirement mortality. Post-retirement mortality does not apply as the benefit structure and form of payment do not reflect lifetime benefits.

NOTE 8 – PENSION PLANS (CONTINUED)

E. Net Pension Liability (Continued)

Actuarial Assumptions (Continued)
The long-term return on assets has been set based on the plan′s target investment allocation along with long-term return expectations by asset class. When there is sufficient historical evidence of market outperformance, historical average returns may be considered. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan′s target asset allocation as of the measurement date are summarized in the table on the following page.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	45.21 %	4.76%
Fixed income	38.16	2.01
Cash and Equivalents	16.63	0.74
Total	100.00 %	

Discount Rate
The discount rate used to measure the total pension liability was 5.75%. Assets were projected using expected benefit payments and expected asset returns. Expected benefit payments by year were discounted using the expected asset return assumption for years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the municipal bond rate. The equivalent single rate is the discount rate.

NOTE 8 – PENSION PLANS (CONTINUED)

E. Net Pension Liability (Continued)

	Increase (Decrease) Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at January 1, 2020	$ 357,216	$ 771,837	$ (414,621)
Changes for the year			
Service cost	34,609	-	34,609
Interest cost	22,530	-	22,530
Differences between expected and actual experien	-	-	-
Changes of assumptions	-	-	-
State contributions	-	55,497	(55,497)
Net investment income	-	109,533	(109,533)
Net changes	57,139	165,030	(107,891)
Balances at December 31, 2020	$ 414,355	$ 936,867	$ (522,512)

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the City, calculated using the discount rate of 5.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.75%) or 1-percentage-point higher (6.75%) than the current rate:

	1% Decrease in Discount Rate (4.75%)	Current Discount Rate Rate (5.75%)	1% Increase in Discount Rate (6.75%)
City's net pension liability (asset)	$ (500,033)	$ (522,512)	$ (543,570)

Detailed information about the pension plan's fiduciary net position is available in the separately issued relief association financial report.

NOTE 8 – PENSION PLANS (CONTINUED)

G. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2021, the City recognized pension expense of ($70,090). At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual liability	$ -	$ 83,697
Changes in actuarial assumptions	3,024	-
Net collective difference between projected and actual investment earnings	-	76,116
Contributions paid subsequent to the measurement date	55,233	-
Total	$ 58,257	$ 159,813

The $55,233 reported as deferred outflows of resources related pensions resulting from the City's contribution to the relief association subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as shown on the following page.

Year Ending	Total
2022	$ (27,263)
2023	(24,628)
2024	(33,983)
2025	(20,514)
2026	(7,568)
Thereafter	(42,833)
Total	$ (156,789)

H. Payable to the Pension Plan

At December 31, 2021, the City reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2021.

NOTE 9 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries insurance. The City obtains insurance through participation in the League of Minnesota Cities Insurance Trust (LMCIT), which is a risk sharing pool with approximately 800 other governmental units. The City pays an annual premium to LMCIT for its workers compensation and property and casualty insurance. The LMCIT is self-sustaining through member premiums and will reinsure for claims above a prescribed dollar amount for each insurance event. Settled claims have not exceeded the City's coverage in any of the past three fiscal years.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities, if any, include an amount for claims that have been incurred but not reported (IBNRs). The City's management is not aware of any incurred but not reported claims.

NOTE 10 - JOINT VENTURE

The City is member of the Chisago Lakes Joint Sewage Treatment Commission (CLJSTC) along with five other communities. The purpose of the CLJSTC is to provide administration and operation of the disposal system serving all six communities. Each community owns a percentage of the assets of the Commission and is responsible for a proportionate share of expenses and debt. The City costs are reflected in the Sewer enterprise fund and totaled $327,206 and $325,343 for the years ended 2021 and 2020, respectively. Totals from the most recently issued condensed combined financial statements of the CLJSTC are below and on the following page.

Statement of Net Position
December 31, 2021

Assets	
Current assets	$ 1,924,614
Capital assets and other noncurrent assets	12,718,137
Total assets	14,642,751
Liabilities	
Current liabilities	1,012,624
Noncurrent liabilities	4,173,863
Total liabilities	5,186,487
Net position	
Net investment in capital assets	6,451,520
Restricted	1,286,804
Unrestricted	1,717,940
Total net position	$ 9,456,264

NOTE 10 - JOINT VENTURE (CONTINUED)

Statement of Activities
December 31, 2021

Revenues	
Operating	$ 2,146,116
Nonoperating	73,949
Total revenues	2,220,065
Expenses	
Operating	2,131,325
Nonoperating	83,577
Total expenses	2,214,902
Change in net position	5,163
Net position - beginning of year	9,451,101
Net position - end of year	$ 9,456,264

NOTE 11 – COMMITMENTS

At December 31, 2021, the City had outstanding construction commitments totaling $547,786 for the East Viking Boulevard Utility Project and the 2021 Street Improvement Project.

NOTE 12 – NEW STANDARDS ISSUED BUT NOT YET IMPLEMENTED

GASB Statement No. 87, Leases establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset and a lessor is required to recognize at least receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This statement will be effective for the year ending December 31, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

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City of Wyoming
Schedule of City's Proportionate Share
of Net Pension Liability
General Employees Retirement Fund
Last Ten Years

For Fiscal Year Ended June 30,	City's Proportionate Share (Percentage) of the Net Pension Liability (Asset)	City's Proportionate Share (Amount) of the Net Pension Liability (Asset)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City	City's Proportionate Share of the Net Pension Liablility and the State's Proportionate Share of the Net Pension Liablility Associated with the City	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0153%	$ 792,925	$ -	$ 792,925	$ 899,558	88.15%	78.19%
2016	0.0129%	1,047,420	13,713	1,061,133	796,189	133.28%	68.91%
2017	0.0133%	849,063	10,663	859,726	855,722	99.22%	75.90%
2018	0.0122%	676,806	22,200	699,006	820,000	82.54%	79.53%
2019	0.0126%	696,626	21,666	718,292	894,640	77.87%	80.23%
2020	0.0136%	815,382	25,288	840,670	972,773	83.82%	79.06%
2021	0.0145%	619,215	18,855	638,070	1,043,707	59.33%	87.00%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

City of Wyoming
Schedule of City's Proportionate Share
of Net Pension Liability
Public Employees Police and Fire Fund
Last Ten Years

For Fiscal Year Ended June 30,	City's Proportionate Share (Percentage) of the Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension Liability (Asset)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City	City's Proportionate Share (Amount) of the Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension Liablility and the State's Proportionate Share of the Net Pension Liablility Associated with the City	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0770%	$ 874,900	N/A	$ 874,900	$ 710,967	123.06%	86.61%
2016	0.0750%	3,009,881	N/A	3,009,881	726,311	414.41%	63.88%
2017	0.0780%	1,046,073	N/A	1,046,073	802,482	130.35%	85.43%
2018	0.0737%	778,933	N/A	778,933	776,333	100.33%	88.84%
2019	0.0778%	817,757	N/A	817,757	840,111	97.34%	89.26%
2020	0.0745%	975,285	$ 23,148	998,433	899,451	111.00%	87.19%
2021	0.0716%	546,232	24,840	571,072	924,414	61.78%	93.66%

City of Wyoming
Schedule of City Contributions
General Employees Retirement Fund
Last Ten Years

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered
2015	$ 63,293	$ 63,293	$ -	$ 843,907	7.50%
2016	61,537	61,537	-	820,493	7.50%
2017	60,118	60,118	-	801,573	7.50%
2018	69,211	69,211	-	922,813	7.50%
2019	70,182	70,182	-	935,760	7.50%
2020	75,701	75,701	-	1,009,347	7.50%
2021	74,287	74,287	-	990,493	7.50%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

City of Wyoming
Schedule of City Contributions
Public Employees Police and Fire Fund
Last Ten Years

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered
2015	$ 113,792	$ 113,792	$ -	$ 702,420	16.20%
2016	125,767	125,767	-	776,340	16.20%
2017	126,239	126,239	-	779,253	16.20%
2018	127,891	127,891	-	789,451	16.20%
2019	141,556	141,556	-	835,139	16.95%
2020	149,071	149,071	-	842,209	17.70%
2021	160,375	160,375	-	906,073	17.70%

City of Wyoming
Schedule of Changes in Net Pension Liability - Fire Relief Association -
General Employees Retirement Fund
Last Ten Years*

	2015	2016	2017	2018	2019	2020
Total pension liability (TPL)						
Service cost	$ 23,360	$ 25,442	$ 26,142	$ 21,354	$ 29,545	$ 34,609
Interest on the pension liability	15,876	17,650	19,006	14,110	20,026	22,530
Differences between expected and actual experience	-	-	(102,356)	-	(11,189)	-
Changes of assumptions	-	-	4,047	-	109	-
Changes of benefit terms	-	-	-	59,227	-	-
Benefit payments	(8,033)	(15,490)	(26,875)	-	-	-
Net change in TPL	31,203	27,602	(80,036)	94,691	38,491	57,139
TPL - beginning	245,265	276,468	304,070	224,034	318,725	357,216
TPL - ending	$ 276,468	$ 304,070	$ 224,034	$ 318,725	$ 357,216	$ 414,355
Plan fiduciary net position (PFNP)						
Contributions - State	$ 43,147	$ 44,376	$ 43,366	$ 44,670	$ 47,502	$ 49,897
Contributions - City	-	5,600	6,000	10,000	5,400	5,600
Net investment income	2,273	24,572	41,959	(13,933)	103,346	109,533
Other additions	-	-	14,270	24,958	-	-
Benefit payments	(8,033)	(15,490)	(26,875)	-	-	-
Administrative expense	(4,648)	(1,500)	(216)	-	-	-
Net change in PFNP	32,739	57,558	78,504	65,695	156,248	165,030
PFNP - beginning	381,093	413,832	471,390	549,894	615,589	771,837
PFNP - ending	$ 413,832	$ 471,390	$ 549,894	$ 615,589	$ 771,837	$ 936,867
Net pension liability/ (asset) - ending	$ (137,364)	$ (167,320)	$ (325,860)	$ (296,864)	$ (414,621)	$ (522,512)
Plan fiduciary net position as a percentage of the total pension liability	149.69%	155.03%	245.45%	193.14%	216.07%	226.10%

Schedule of City Contributions - Fire Relief Association -
General Employees Retirement Fund
Last Ten Years*

	2015	2016	2017	2018	2019	2020
Statutorily required contribution (a)	$ 43,147	$ 44,376	$ 43,366	$ 44,670	$ 47,502	$ 49,897
Actual contributions paid (b)	43,147	44,376	43,366	44,670	47,502	49,897
Contribution deficiency (Excess) (a-b)	-	-	-	-	-	-

* This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

General Employees Fund

2021 Changes
Changes in Actuarial Assumptions
- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions
- There have been no changes since the prior valuation.

2020 Changes
Changes in Actuarial Assumptions
- The price inflation assumption was decreased from 2.5% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.0%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changes as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retires electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions
- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020, through December 31, 2023, and 0.0% thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes
Changes in Actuarial Assumptions
- The mortality projection scale was changed from MP-2017 to MP-2018.

General Employees Fund (Continued)

2019 Changes
Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreasing from $31.0 million to $21.0 million per year. The State's special funding contribution was changed prospectively, requiring $16.0 million due per year through 2031.

2018 Changes
Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes
Changes in Actuarial Assumptions

- The CSA loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals $16,000,000 in 2017 and 2018, and $6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from $21,000,000 to $31,000,000 in calendar years 2019 to 2031. The State's contribution changed from $16,000,000 to $6,000,000 in calendar years 2019 to 2031.

General Employees Fund (Continued)

2016 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, the inflation was decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by $1.1 billion and increased the fiduciary plan net position by $892 million. Upon consolidation, state and employer contributions were revised; the State’s contribution of $6.0 million, which meets the special funding situation definition, was due September 2015.

Police And Fire Fund

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The inflation assumption was changed from 2.5% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.0%.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety mortality table. The mortality improvement scale was changed from MP-2019 to MP-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020, experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020, experience study. The changes resulted in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes resulted in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates resulted in more projected disabilities.
- Assumed percent married for active female members was changed from 60% to 70%. Minor changes to form of payment assumptions were applied.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2018 to MP-2019.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

Police And Fire Fund (Continued)

2018 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2016 to MP-2017.

Changes in Plan Provisions

- Postretirement benefit increases were changed to 1.00% for all years, with no trigger.
- An end date of July 1, 2048, was added to the existing $9.0 million state contribution.
- New annual state aid will equal $4.5 million in fiscal years 2019 and 2020, and $9.0 million thereafter until the plan reaches 100% funding, or July 1, 2048, if earlier.
- Member contributions were changed from 10.80% to 11.30% of pay, effective January 1, 2019, and 11.80% of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20% to 16.95% of pay, effective January 1, 2019, and 17.70% of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- Assumed salary increases were changed as recommended in the June 30, 2016, experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The CSA load was 30% for vested and non-vested deferred members. The CSA has been changed to 33% for vested members and 2% for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65% to 60%.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1% for all years to 1% per year through 2064 and 2.5% thereafter.
- The single discount rate was changed from 5.6% per annum to 7.5% per annum.

Police And Fire Fund (Continued)

2017 Changes (Continued)
Changes in Plan Provisions
- There have been no changes since the prior valuation.

2016 Changes
Changes in Actuarial Assumptions
- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2037 and 2.5% thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate changed from 7.9% to 5.6%.
- The single discount rate changed from 7.90% to 5.60%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions
- There have been no changes since the prior valuation.

2015 Changes
Changes in Actuarial Assumptions
- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2037 and 2.5% per year thereafter.

Changes in Plan Provisions
- The post-retirement benefit increase to be paid after attainment of the 90% funding threshold was changed, from inflation up to 2.5%, to a fixed rate of 2.5%.

Fire Relief Association Defined Benefit Pension Plan

2020 Changes
- There have been no changes since the prior valuation.

2019 Changes
Changes in Actuarial Assumptions
- The mortality assumptions were updated from the rates used in the July 1, 2017, Minnesota PERA Police & Fire Plan actuarial valuation to the rates used in the July 1, 2019, Minnesota PERA Police & Fire Plan actuarial valuation.

2018 Changes
Changes in Plan Provisions
- The annual lump sum amount increased from $2,200 to $3,000.

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SUPPLEMENTARY INFORMATION

City of Wyoming
Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2021

	Special Revenue	Capital Projects	Total Nonmajor Governmental
Assets			
Cash and investments	$ 330,435	$ 908,303	$ 1,238,738
Accounts receivable	4,273	-	4,273
Total assets	$ 334,708	$ 908,303	$ 1,243,011
Liabilities			
Accounts payable	$ 3,620	$ 154	$ 3,774
Fund Balances			
Restricted	113,034	895,924	1,008,958
Committed	218,054	-	218,054
Assigned	-	12,225	12,225
Total fund balances	331,088	908,149	1,239,237
Total liabilities and fund balances	$ 334,708	$ 908,303	$ 1,243,011

City of Wyoming
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2021

	Special Revenue	Capital Projects	Total Nonmajor Governmental
Revenues			
Property taxes	$ 42,000	$ -	$ 42,000
Intergovernmental	-	148,096	148,096
Charges for services	11,533	267,980	279,513
Miscellaneous			
Investment income	(814)	(2,312)	(3,126)
Contributions and donations	4,176	99,104	103,280
Other	46,167	6,800	52,967
Total revenues	103,062	519,668	622,730
Expenditures			
Current			
Public safety	17,150	-	17,150
Economic development	14,756	-	14,756
Debt service			
Principal	22,676	-	22,676
Interest and other charges	8,753	-	8,753
Capital outlay			
Public safety	17,276	-	17,276
Culture and recreation	83,311	261,217	344,528
Total expenditures	163,922	261,217	425,139
Excess of revenues over expenditures	(60,860)	258,451	197,591
Other Financing Sources (Uses)			
Proceeds from sale of capital asset	40,288	-	40,288
Net change in fund balances	(20,572)	258,451	237,879
Fund Balances			
Beginning of year	351,660	649,698	1,001,358
End of year	$ 331,088	$ 908,149	$ 1,239,237

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SPECIAL REVENUE FUNDS

City of Wyoming
Combining Balance Sheet -
Nonmajor Special Revenue Funds
December 31, 2021

	Special Revenue			
	Police Forfeiture (201)	Police Impound (202)	Police Department Donations (205)	Public Safety Donations (206)
Assets				
Cash and investments	$ 17,402	$ 15,242	$ 7,103	$ 2,178
Accounts receivable	-	1,534	-	180
Total assets	$ 17,402	$ 16,776	$ 7,103	$ 2,358
Liabilities				
Accounts payable	$ -	$ 870	$ 127	$ 2,160
Fund Balances				
Restricted	17,402	-	-	-
Committed	-	15,906	6,976	198
Total fund balances	17,402	15,906	6,976	198
Total liabilities and fund balances	$ 17,402	$ 16,776	$ 7,103	$ 2,358

Special Revenue			
Economic Development Authority (280)	Gambling Proceeds (490)	Revolving Loan (285)	Total Special Revenue Funds
$ 195,437	$ 70,825	$ 22,248	$ 330,435
-	2,559	-	4,273
$ 195,437	$ 73,384	$ 22,248	$ 334,708
$ 463	$ -	$ -	$ 3,620
-	73,384	22,248	113,034
194,974	-	-	218,054
194,974	73,384	22,248	331,088
$ 195,437	$ 73,384	$ 22,248	$ 334,708

City of Wyoming
Combining Statement of Revenues, Expenditures,
and Changes In Fund Balances -
Nonmajor Special Revenue Funds
Year Ended December 31, 2021

	Special Revenue			
	Police Forfeiture (201)	Police Impound (202)	Police Department Donations (205)	Public Safety Donations (206)
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Charges for services	-	11,533	-	-
Miscellaneous				
Investment income	(38)	(28)	(39)	(1)
Contributions and donations	-	-	4,176	-
Other	-	-	-	-
Total revenues	(38)	11,505	4,137	(1)
Expenditures				
Current				
Public safety	411	7,424	4,401	4,914
Economic development	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Public safety	6,989	287	10,000	-
Culture and recreation	-	-	-	-
Total expenditures	7,400	7,711	14,401	4,914
Excess of revenues over (under) expenditures	(7,438)	3,794	(10,264)	(4,915)
Other Financing Sources				
Proceeds from sale of capital asset	-	-	-	-
Net change in fund balances	(7,438)	3,794	(10,264)	(4,915)
Fund Balances				
Beginning of year	24,840	12,112	17,240	5,113
End of year	$ 17,402	$ 15,906	$ 6,976	$ 198

Special Revenue			
Economic Development Authority (280)	Gambling Proceeds (490)	Revolving Loan (285)	Total Special Revenue Funds
$ 42,000	$ -	$ -	$ 42,000
-	-	-	11,533
(444)	(216)	(48)	(814)
-	-	-	4,176
1,739	44,428	-	46,167
43,295	44,212	(48)	103,062
-	-	-	17,150
14,756	-	-	14,756
22,676	-	-	22,676
8,753	-	-	8,753
-	-	-	17,276
-	83,311	-	83,311
46,185	83,311	-	163,922
(2,890)	(39,099)	(48)	(60,860)
40,288	-	-	40,288
37,398	(39,099)	(48)	(20,572)
157,576	112,483	22,296	351,660
$ 194,974	$ 73,384	$ 22,248	$ 331,088

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CAPITAL PROJECTS FUNDS

City of Wyoming
Combining Balance Sheet -
Nonmajor Capital Projects Funds
December 31, 2021

	Capital Projects		
	Equipment (403)	Park Acquisition (404)	MSA (407)
Assets			
Cash and investments	$ 6,800	$ 229,449	$ 666,629
Liabilities			
Accounts payable	$ -	$ 154	$ -
Fund Balances			
Restricted		229,295	666,629
Assigned	6,800	-	-
Total fund balances	6,800	229,295	666,629
Total liabilities and fund balances	$ 6,800	$ 229,449	$ 666,629

Capital Projects	
Trail Development (405)	Total Capital Project Funds
$ 5,425	$ 908,303
$ -	$ 154
-	895,924
5,425	12,225
5,425	908,149
$ 5,425	$ 908,303

City of Wyoming
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds
Year Ended December 31, 2021

	Capital Projects		
	Equipment (403)	Park Acquisition (404)	MSA (407)
Revenues			
Intergovernmental	-	$ -	$ 148,096
Charges for services	-	263,480	-
Miscellaneous			
Investment income	-	(215)	(2,094)
Contributions and donations	-	99,104	-
Other	6,800	-	-
Total revenues	6,800	362,369	146,002
Expenditures			
Capital outlay			
Culture and recreation	-	261,217	-
Total expenditures	-	261,217	-
Excess of revenues over expenditures	6,800	101,152	146,002
Fund Balances			
Beginning of year	-	128,143	520,627
End of year	$ 6,800	$ 229,295	$ 666,629

Capital Projects	
Trail Development (405)	Total Capital Project Funds
$ -	$ 148,096
4,500	267,980
(3)	(2,312)
-	99,104
-	6,800
4,497	519,668
-	261,217
-	261,217
4,497	258,451
928	649,698
$ 5,425	$ 908,149

City of Wyoming
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Revenues			
Taxes			
Property taxes	$ 3,354,083	$ 3,384,278	$ 30,195
Miscellaneous taxes	158,134	124,864	(33,270)
Total taxes	3,512,217	3,509,142	(3,075)
Licenses and permits	212,000	319,906	107,906
Intergovernmental revenue			
Property tax credits	3,800	3,634	(166)
PERA aid	2,569	-	(2,569)
Fire aid	45,000	52,209	7,209
Police aid	91,000	88,095	(2,905)
Federal grants	5,000	1,780	(3,220)
Other grants and aids	6,000	29,043	23,043
Total intergovernmental revenue	153,369	174,761	21,392
Charges for services			
General government	50,000	65,146	15,146
Public safety	1,000	1,998	998
Park and recreation	1,000	1,638	638
Total charges for services	52,000	68,782	16,782
Fines and forfeitures	20,000	12,189	(7,811)
Miscellaneous revenues			
Investment income	36,700	2,713	(33,987)
Contributions and donations	-	35	35
Other	-	16,248	16,248
Total miscellaneous revenues	36,700	18,996	(17,704)
Total revenues	3,986,286	4,103,776	117,490
Expenditures			
General government			
Mayor and council			
Personal services	22,900	22,859	(41)
Supplies	5,000	2,274	(2,726)
Other services and charges	330	40	(290)
Total mayor and council	28,230	25,173	(3,057)

City of Wyoming
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Expenditures (Continued)			
City Administration			
Personal services	$ 207,370	$ 239,120	$ 31,750
Supplies	60,000	48,062	(11,938)
Other services and charges	134,490	110,180	(24,310)
Total city administration	401,860	397,362	(4,498)
Accounting and Auditing			
Personal services	47,400	49,418	2,018
Supplies	300	316	16
Other services and charges	222,836	123,337	(99,499)
Total accounting and auditing	270,536	173,071	(97,465)
Boards and commissions			
Personal services	5,570	4,400	(1,170)
Supplies	-	132	132
Total boards and commissions	5,570	4,532	(1,038)
Total general government	706,196	600,138	(106,058)
Public safety			
Police			
Personal services	1,650,680	1,738,378	87,698
Supplies	90,900	108,460	17,560
Other services and charges	222,200	219,665	(2,535)
Capital outlay	13,000	13,438	438
Total police	1,976,780	2,079,941	103,161

City of Wyoming
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Expenditures (Continued)			
Building and inspections			
Personal services	$ 192,840	$ 159,391	$ (33,449)
Supplies	13,300	6,434	(6,866)
Other services and charges	15,790	5,040	(10,750)
Total building and inspections	221,930	170,865	(51,065)
Total public safety	2,198,710	2,250,806	52,096
Public works			
Streets and highways			
Personal services	507,510	470,055	(37,455)
Supplies	46,000	42,586	(3,414)
Other services and charges	252,430	244,713	(7,717)
Total streets and highways	805,940	757,354	(48,586)
Engineering			
Personal services	42,250	42,301	51
Supplies	17,610	15,974	(1,636)
Total engineering	59,860	58,275	(1,585)
Total public works	865,800	815,629	(50,171)
Culture and recreation			
Library			
Other services and charges	41,150	30,344	(10,806)
Total culture and recreation	41,150	30,344	(10,806)
Parks			
Personal services	68,400	54,595	(13,805)
Supplies	10,500	16,149	5,649
Other services and charges	95,530	116,701	21,171
Total culture and recreation	174,430	187,445	13,015
Total culture and recreation	215,580	217,789	(10,806)

City of Wyoming
Detailed Schedule of Revenues, Expenditure, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2021

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Expenditures (Continued)			
Total expenditures	$ 3,986,286	$ 3,884,362	$ (114,939)
Excess of revenues over (under) expenditures	-	219,414	232,429
Other financing sources (uses)			
Transfers in	-	4,859	4,859
Net change in fund balance	$ -	224,273	$ 237,288
Fund Balance			
Beginning of year		2,486,484	
End of year		$ 2,710,757	

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DEBT SERVICE FUND

City of Wyoming
Combining Balance Sheet -
Debt Service Fund - By Bond Issue
December 31, 2021

	Debt Service			
	2009 G.O. Improvement Bonds (337)	2015A G.O. Improvement Bonds (338)	2016A G.O. Improvement Bonds (339)	2018A G.O. Improvement Bonds (340)
Assets				
Cash and investments	$ 829,129	$ 700,333	$ 170,681	$ 119,048
Special assessment receivable				
Current	1,573	400	-	-
Delinquent	1,573	1,322	-	-
Deferred	259,664	227,213	-	159,885
Total assets	$ 1,091,939	$ 929,268	$ 170,681	$ 278,933
Liabilities				
Advance from other funds	$ -	$ -	$ -	$ -
Deferred inflows of resources				
Unavailable revenue - special assessments	261,237	228,535	-	159,885
Fund Balances				
Restricted	830,702	700,733	170,681	119,048
Unassigned	-	-	-	-
Total fund balances	830,702	700,733	170,681	119,048
Total liabilities, deferred inflows of resources, and fund balances	$ 1,091,939	$ 929,268	$ 170,681	$ 278,933

Debt Service		
2020A G.O. Improvement Bonds (341)	1999C & D G.O. Tax Increment Bonds (TIF 3-1) (370)	Total Debt Service Funds
$ 400,404	$ -	$ 2,219,595
	-	1,973
-	-	2,895
477,613	-	1,124,375
$ 878,017	$ -	$ 3,348,838
$ -	$ 217,872	$ 217,872
477,613	-	1,127,270
400,404	-	2,221,568
-	(217,872)	(217,872)
400,404	(217,872)	2,003,696
$ 878,017	$ -	$ 3,348,838

City of Wyoming
Combining Schedule of Revenues, Expenditures and Changes
in Fund Balances - Debt Service Fund - By Bond Issue
Year Ended December 31, 2021

	Debt Service			
	2009 G.O. Improvement Bonds (337)	2015A G.O. Improvement Bonds (338)	2016A G.O. Improvement Bonds (339)	2018A G.O. Improvement Bonds (340)
Revenues				
Property taxes	$ 150,681	$ 275,000	$ 125,906	$ 107,217
Tax increments	-	-	-	-
Special assessments	703,997	66,932	-	25,914
Intergovernmental	39,289	-	-	-
Miscellaneous				
Investment income	(3,433)	(1,537)	(381)	(200)
Total revenues	890,534	340,395	125,525	132,931
Expenditures				
Current				
Economic development	-	-	-	-
Debt service				
Principal	300,000	320,000	110,000	85,000
Interest and other charges	78,705	57,850	14,753	42,569
Total expenditures	378,705	377,850	124,753	127,569
Excess of revenues over (under) expenditures	511,829	(37,455)	772	5,362
Fund Balances				
Beginning of year	318,873	738,188	169,909	113,686
End of year	$ 830,702	$ 700,733	$ 170,681	$ 119,048

Debt Service		
2020A G.O. Improvement Bonds (341)	1999C & D G.O. Tax Increment Bonds (TIF 3-1) (370)	Total Debt Service Funds
$ 226,421	$ -	$ 885,225
-	33,544	33,544
102,971	-	899,814
-	-	39,289
(134)	(43)	(5,728)
329,258	33,501	1,852,144
-	8,474	8,474
-	-	815,000
72,812	9,344	276,033
72,812	17,818	1,099,507
256,446	15,683	752,637
-	(233,555)	1,107,101
$ 400,404	$ (217,872)	$ 2,003,696

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Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Wyoming
Wyoming, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wyoming, Minnesota, as of and for the year ended December 31, 2021, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 11, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BerganKDV, Ltd.

St. Cloud, Minnesota
May 11, 2022

SECTION II – PRIOR YEAR FINANCIAL STATEMENT FINDING

Audit Finding 2020-001

Criteria:
Internal control that assures all material adjustments are identified and prepared by City personnel should be established.

Condition:
Material audit adjustments were required to be made to properly record activity and balances related to cash and investments, intergovernmental revenue, capital contributions, and capital assets to reflect changes discovered during our engagement for the year ended December 31, 2020.

Context:
This finding impacts the City's internal control over financial reporting.

Effect:
Internal controls that fail to identify necessary adjustments could result in material misstatements to the financial statements.

Cause:
A complete and accurate review of activity related to the cash and investment and intergovernmental revenue was not performed sufficiently resulting in material audit adjustments.

Recommendation:
We recommend management review all accounts closely at year-end to detect and correct misstatements of balances.

Corrective Action Taken:
During our engagement for the year ended December 31, 2021, there were no material audit adjustments required.

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Minnesota Legal Compliance

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Wyoming
Wyoming, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wyoming, Minnesota, as of and for the year ended December 31, 2021, and the related notes to financial statements, and have issued our report thereon dated May 11, 2022.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Wyoming failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to *Minnesota Statutes* § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

BerganKDV, Ltd.

St. Cloud, Minnesota
May 11, 2022

Council Communication Update

Date: May 13, 2022

Presented to: Mayor Iverson and City Council Members
Presented by: Robb Linwood, City Administrator
Department: Administration
Reference: Wold Architects - Public Safety Building Update Presentation
Method: New Business

***Background Information*:**

Wold Architects will be presenting an update for the Wyoming city council regarding the design development and progress for the Wyoming Public Safety Building. Mr. Jonathan Loose from Wold Architects will be the presenter.

CITY OF WYOMING
P.O. Box 188, 26885 Forest Blvd., Wyoming, MN 55092
Phone: 651-462-0575 Fax: 651-462-0576

Request for Council Action

Date: May 11, 2022

Presented to: Mayor Iverson and City Council Members
Presented by: Alex Saxe, Assistant City Administrator
Department: Administration
Reference: Predatory Offender Ordinance
Method: New Business

***Background Information*:**

At the City Council Work Session on May 3, staff presented some changes to the City of Wyoming's Sexual Predator ordinance that was established in 2009. In recent years, approximately 90 localities across Minnesota have approved sex-offender residency restrictions in their city or county. These ordinances bar people convicted of certain sex offenses from living within certain distances of schools, parks, playgrounds, churches and child care centers.

The two major changes that staff presented was to change the name of the ordinance from sexual offender and sexual predator to predatory offender. The other was the removal of it is unlawful for any designated offender to establish a permanent residence or temporary residence within 1,000 feet of a bus stop. This portion of the ordinance is similar to other cities that faced litigation due to that the language surrounding bus stops made the ordinance extremely restrictive for places to live in the city. Council gave feedback to staff and recommended bringing this to the next City Council meeting with the changes discussed.

Staff has supplied a redlined ordinance along with the updated ordinance and map.

Recommendation:
Staff recommends City Council approve Ordinance 2022-09, an ordinance amending the City of Wyoming code of ordinances, Chapter 16, Environment; Article II, Nuisances; Division 6, Sexual Offenders and Sexual Predators.

CITY OF WYOMING
P.O. Box 188, 26885 Forest Blvd., Wyoming, MN 55092
Phone: 651-462-0575 Fax: 651-462-0576

DIVISION 6. PREDATORY ~~SEXUAL~~ OFFENDERS ~~AND SEXUAL PREDATORS~~

Sec. 16 – 110. Findings and intent.

(1) Repeat predatory ~~sexual~~ offenders, predatory ~~sexual~~ offenders who use physical violence, and predatory ~~sexual~~ offenders who prey on children are ~~sexual~~ predators who present an extreme threat to the public safety. Current information indicates that predatory ~~sexual~~ offenders are extremely likely to use physical violence and to repeat their offenses, and most predatory ~~sexual~~ offenders commit many offenses, have many more victims than are ever reported, and are prosecuted for only a fraction of their crimes. This makes the cost of predatory ~~sexual~~ offender victimization to society at large and specifically to the City of Wyoming ("City"), while incalculable, clearly exorbitant.

(2) It is the intent of this division to serve the City's compelling interest to promote, protect and improve the health, safety and welfare of the citizens of the City by creating areas around locations where children regularly congregate in concentrated numbers wherein certain predatory ~~sexual~~ offenders ~~and sexual predators~~ are prohibited from establishing temporary or permanent residence.

Sec. 16 – 111. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(1) Designated offender: Means any person who has been convicted of a designated sexual offense, regardless of whether adjudication has been withheld, in which the victim of the offense was less than sixteen (16) years of age, or who has been categorized as a Level III sex offender under Minnesota Statute § 244.052 or successor or amended statute.

(2) Designated sexual offense: Means a conviction, adjudication of delinquency, commitment under Minnesota Statute §§ 253B, or admission of guilt under oath without adjudication involving any of the following offenses: 609.342; 609.343; 609.344; 609.345; 609.352; 609.365; 617.23; 617.246; 617.247; 617.293; successor or amended statute, or a similar offense from another state.

(3) Permanent residence: Means a place where the person abides, lodges, or resides for fourteen (14) or more consecutive days. Permanent residence does not require an ownership interest by the person in such residence.

(4) Temporary residence: Means a place where the person abides, lodges, or resides for a period of fourteen (14) or more days in the aggregate during any calendar year and which is not the person's permanent address, or a place where the person routinely abides, lodges, or resides for a period of four or more consecutive or nonconsecutive days in any month and which is not the person's permanent residence.

Sec. 16 – 112. Predatory ~~Sexual~~ offender ~~and Sexual Predator~~ Residence Prohibition; Penalties; Exceptions.

(1) Prohibited location of residence. It is unlawful for any designated offender to establish a permanent residence or temporary residence:

   (a) Within two thousand (2,000) feet of any school, licensed day care center, ~~park, or playground~~park, playground~~;~~ or other public facilities designed or used for youth activities, including recreation centers, ice arenas, and aquatic centers.

   (b) Within one thousand (1,000) feet of any ~~designated public school bus stop,~~ place of worship which provides regular educational programs (i.e. Sunday school), or other places where children are known to congregate.

(1) Prohibited activity. It is unlawful for any designated offender to participate in a holiday event involving children under eighteen (18) years of age, such as distributing candy or other items to children on Halloween, wearing a Santa Claus costume on or preceding Christmas, or wearing an Easter Bunny costume on or preceding Easter. Holiday events in which the offender is the parent or guardian of the children involved, and no non-familial children are present, are exempt from this paragraph.

(2) Measurement of distance.

   (a) For purposes of determining the minimum distance separation, the requirement shall be measured by following a straight line from the outer property line of the permanent residence or temporary residence to nearest outer property line of a school, ~~designated public school bus stop~~, day care center, park, playground, place of worship, or other place where children regularly congregate.

   (b) The Public Safety Director ~~City Clerk~~ shall maintain an official map showing prohibited locations as defined by this Ordinance. The Public Safety Director ~~Clerk~~ shall update the map at least annually to reflect any changes in the location of prohibited zones. The map shall not be deemed conclusive or ~~all encompassing~~all-encompassing since prohibited zones change from time to time including but not limited to ~~designated public school bus stops or~~ other places where children are known to congregate.

(3) Penalties. Each day a person maintains a residence in violation of this ordinance constitutes a separate violation.

(4) Exceptions. A designated offender residing within a prohibited area as described in Sec. 16 – 112, (1), does not commit a violation of this section if any of the following apply:

   (a) The person established the permanent residence or temporary residence and reported and registered the residence pursuant to Minnesota Statute § 243.166, § 243.167, or successor statute, prior to April 4, 2006.

(b) The person was a minor when they committed the offense and was not convicted as an adult.

(c) The person is a minor.

(d) The school, ~~designated public school bus stop~~ or day care center within two thousand (2,000) feet of the persons permanent residence was opened after the person established the permanent residence or temporary residence and reported and registered the residence pursuant to Minnesota Statute § 243.166 or § 243.167.

(e) The residence is also the primary residence of the person's parents, grandparents, siblings, spouse, or children.

(f) The residence is a property owned or leased by the Minnesota Department of Corrections.

Sec. 16 – 113. Property Owners Prohibited from Renting Real Property to Certain Predatory ~~Sexual~~ Offenders ~~and Sexual Predators~~; Penalties.

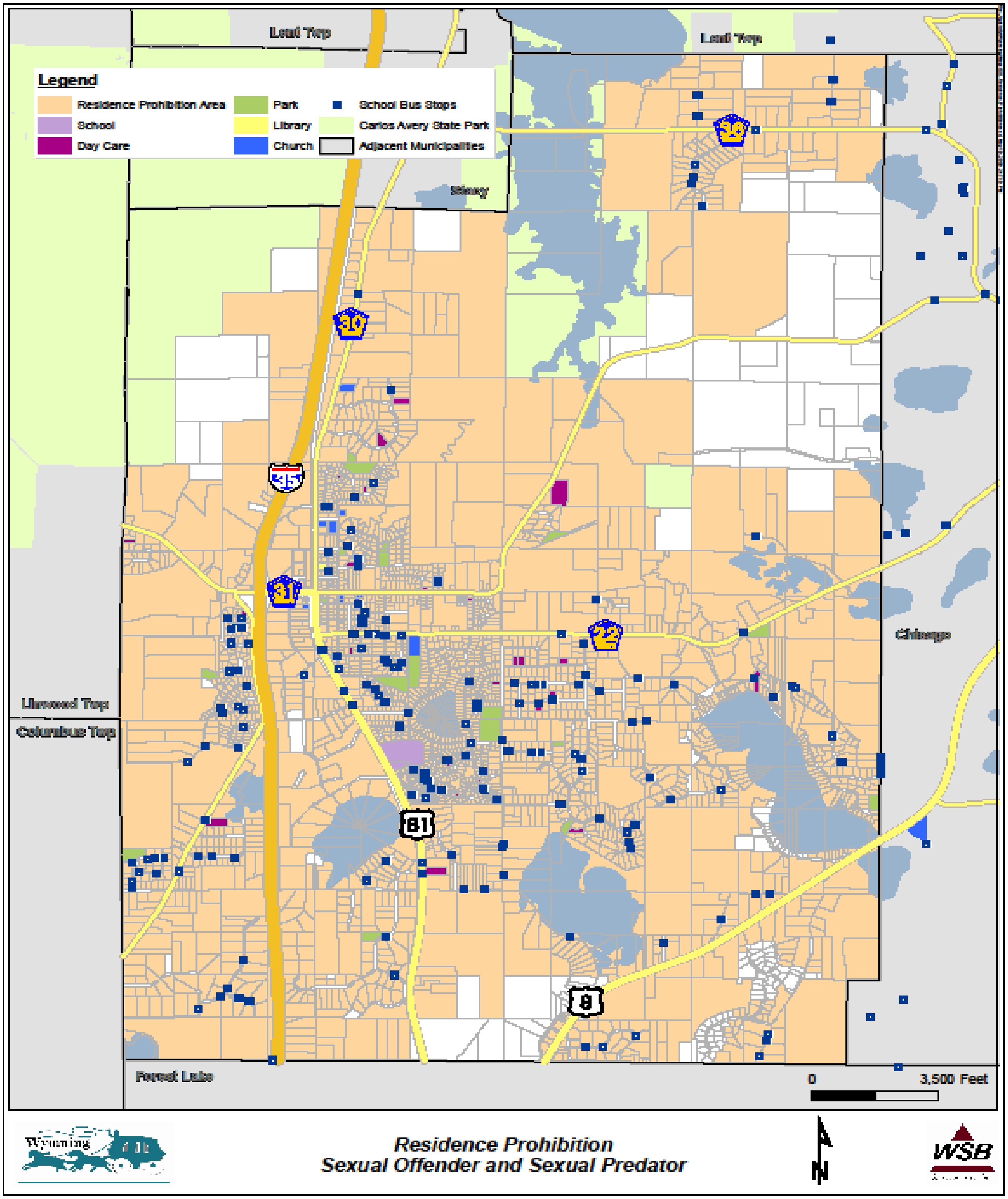
(1) It is unlawful to let or rent any place, structure, or part thereof, trailer or other conveyance, with the knowledge that it will be used as a permanent residence or temporary residence by any person prohibited from establishing such permanent residence of temporary residence pursuant to this Division, if such place, structure, or part thereof, trailer or other conveyance, is located within a prohibited location zone described in this ordinance.

(2) A property ~~owners~~owners' failure to comply with provisions of this Section shall constitute a violation of this Section, and shall subject the property owner to the code enforcement provisions and procedures as provided in Sec. 1-13 of this Code, including the provisions of Sec. 1-13 that allow the City to seek relief as otherwise provided by law.

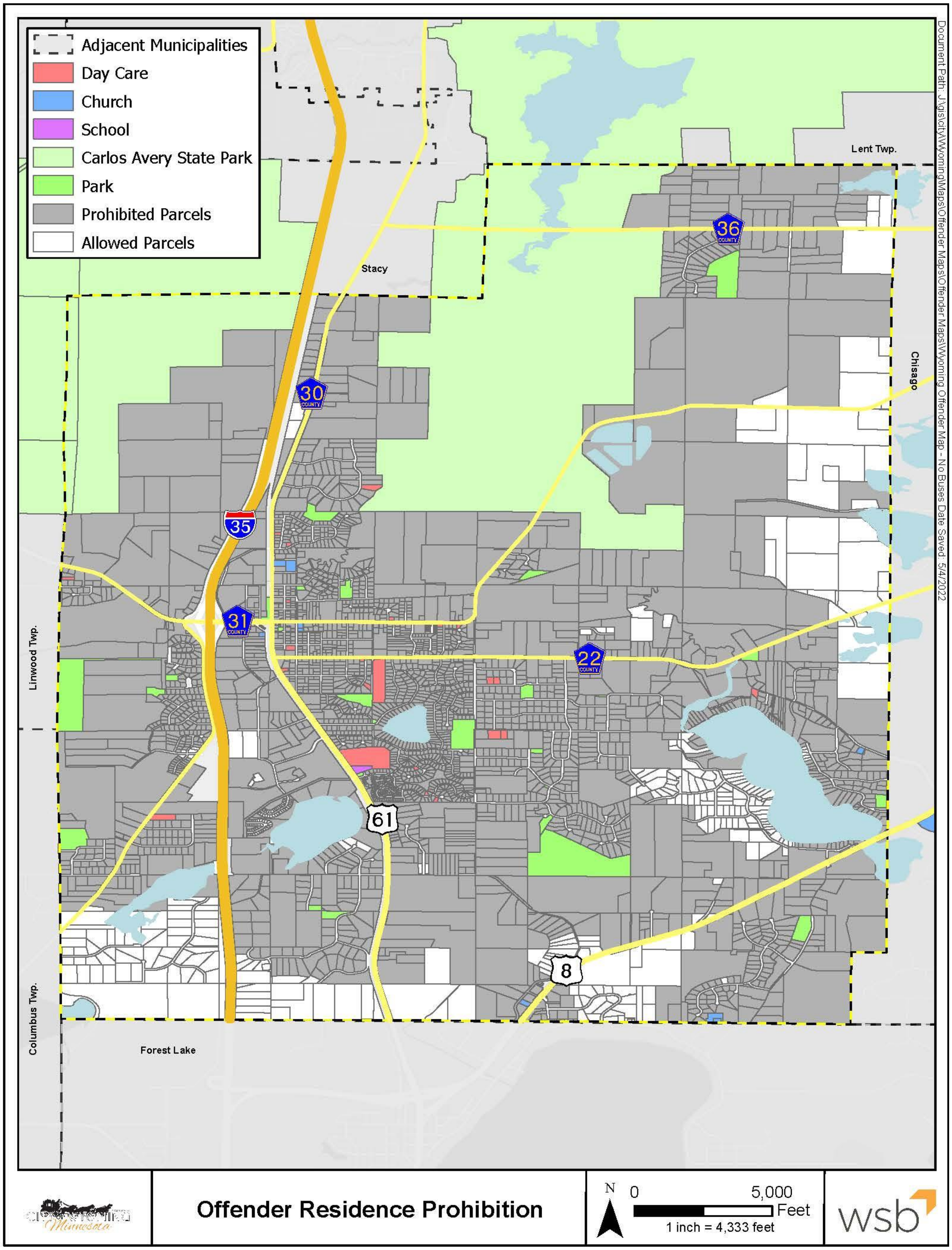
(3) If a property owner discovers or is informed that a tenant is a designated offender after signing a lease or otherwise agreeing to let the offender reside on the property, the owner or property manager may evict the offender.

Secs. 16 – 114—16 – 119. Reserved.

~~Sexual Offender Residence Prohibition Map.~~



Predatory Offender Residence Prohibition Map.



ORDINANCE NO. 2022-09

AN ORDINANCE AMENDING THE CITY OF WYOMING CODE OF ORDINANCES, CHAPTER 16, ENVIRONMENT; ARTICLE II, NUISANCES; DIVISION 6, SEXUAL OFFENDERS AND SEXUAL PREDATORS

NOW THEREFORE, it is hereby ordained by the City Council of the City of Wyoming, Chisago County, Minnesota, that the following Sections of Chapter 16, Environment; Article II, Nuisances; Division 6: Sexual Offenders and Sexual Predators, are amended as follows:

DIVISION 6. PREDATORY OFFENDERS

Sec. 16 – 110. Findings and intent.

(1) Repeat predatory offenders, predatory offenders who use physical violence, and predatory offenders who prey on children are predators who present an extreme threat to the public safety. Current information indicates that predatory offenders are extremely likely to use physical violence and to repeat their offenses, and most predatory offenders commit many offenses, have many more victims than are ever reported, and are prosecuted for only a fraction of their crimes. This makes the cost of predatory offender victimization to society at large and specifically to the City of Wyoming ("City"), while incalculable, clearly exorbitant.

(2) It is the intent of this division to serve the City's compelling interest to promote, protect and improve the health, safety and welfare of the citizens of the City by creating areas around locations where children regularly congregate in concentrated numbers wherein certain predatory offenders are prohibited from establishing temporary or permanent residence.

Sec. 16 – 111. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(1) Designated offender: Means any person who has been convicted of a designated sexual offense, regardless of whether adjudication has been withheld, in which the victim of the offense was less than sixteen (16) years of age, or who has been categorized as a Level III sex offender under Minnesota Statute § 244.052 or successor or amended statute.

(2) Designated sexual offense: Means a conviction, adjudication of delinquency, commitment under Minnesota Statute §§ 253B, or admission of guilt under oath without adjudication involving any of the following offenses: 609.342; 609.343; 609.344; 609.345; 609.352; 609.365; 617.23; 617.246; 617.247; 617.293; successor or amended statute, or a similar offense from another state.

(3) Permanent residence: Means a place where the person abides, lodges, or resides for fourteen (14) or more consecutive days. Permanent residence does not require an ownership interest by the person in such residence.

(4) Temporary residence: Means a place where the person abides, lodges, or resides for a period of fourteen (14) or more days in the aggregate during any calendar year and which is not the person's permanent address, or a place where the person routinely abides, lodges, or resides for a period of four or more consecutive or nonconsecutive days in any month and which is not the person's permanent residence.

Sec. 16 – 112. Predatory offender Residence Prohibition; Penalties; Exceptions.

(1) Prohibited location of residence. It is unlawful for any designated offender to establish a permanent residence or temporary residence:

(a) Within two thousand (2,000) feet of any school, licensed day care center, park, playground or other public facilities designed or used for youth activities, including recreation centers, ice arenas, and aquatic centers.

(b) Within one thousand (1,000) feet of any place of worship which provides regular educational programs (i.e. Sunday school), or other places where children are known to congregate.

(1) Prohibited activity. It is unlawful for any designated offender to participate in a holiday event involving children under eighteen (18) years of age, such as distributing candy or other items to children on Halloween, wearing a Santa Claus costume on or preceding Christmas, or wearing an Easter Bunny costume on or preceding Easter. Holiday events in which the offender is the parent or guardian of the children involved, and no non-familial children are present, are exempt from this paragraph.

(2) Measurement of distance.

(a) For purposes of determining the minimum distance separation, the requirement shall be measured by following a straight line from the outer property line of the permanent residence or temporary residence to nearest outer property line of a school, , day care center, park, playground, place of worship, or other place where children regularly congregate.

(b) The Public Safety Director shall maintain an official map showing prohibited locations as defined by this Ordinance. The Public Safety Director shall update the map at least annually to reflect any changes in the location of prohibited zones. The map shall not be deemed conclusive or all-encompassing since prohibited zones change from time to time including but not limited to other places where children are known to congregate.

(3) Penalties. Each day a person maintains a residence in violation of this ordinance constitutes a separate violation.

(4) Exceptions. A designated offender residing within a prohibited area as described in Sec. 16 – 112, (1), does not commit a violation of this section if any of the following apply:

(a) The person established the permanent residence or temporary residence and reported and registered the residence pursuant to Minnesota Statute § 243.166, § 243.167, or successor statute, prior to April 4, 2006.

(b) The person was a minor when they committed the offense and was not convicted as an adult.

(c) The person is a minor.

(d) The school, or day care center within two thousand (2,000) feet of the persons permanent residence was opened after the person established the permanent residence or temporary residence and reported and registered the residence pursuant to Minnesota Statute § 243.166 or § 243.167.

(e) The residence is also the primary residence of the person's parents, grandparents, siblings, spouse, or children.

(f) The residence is a property owned or leased by the Minnesota Department of Corrections.

Sec. 16 – 113. Property Owners Prohibited from Renting Real Property to Certain Predatory Offenders; Penalties.

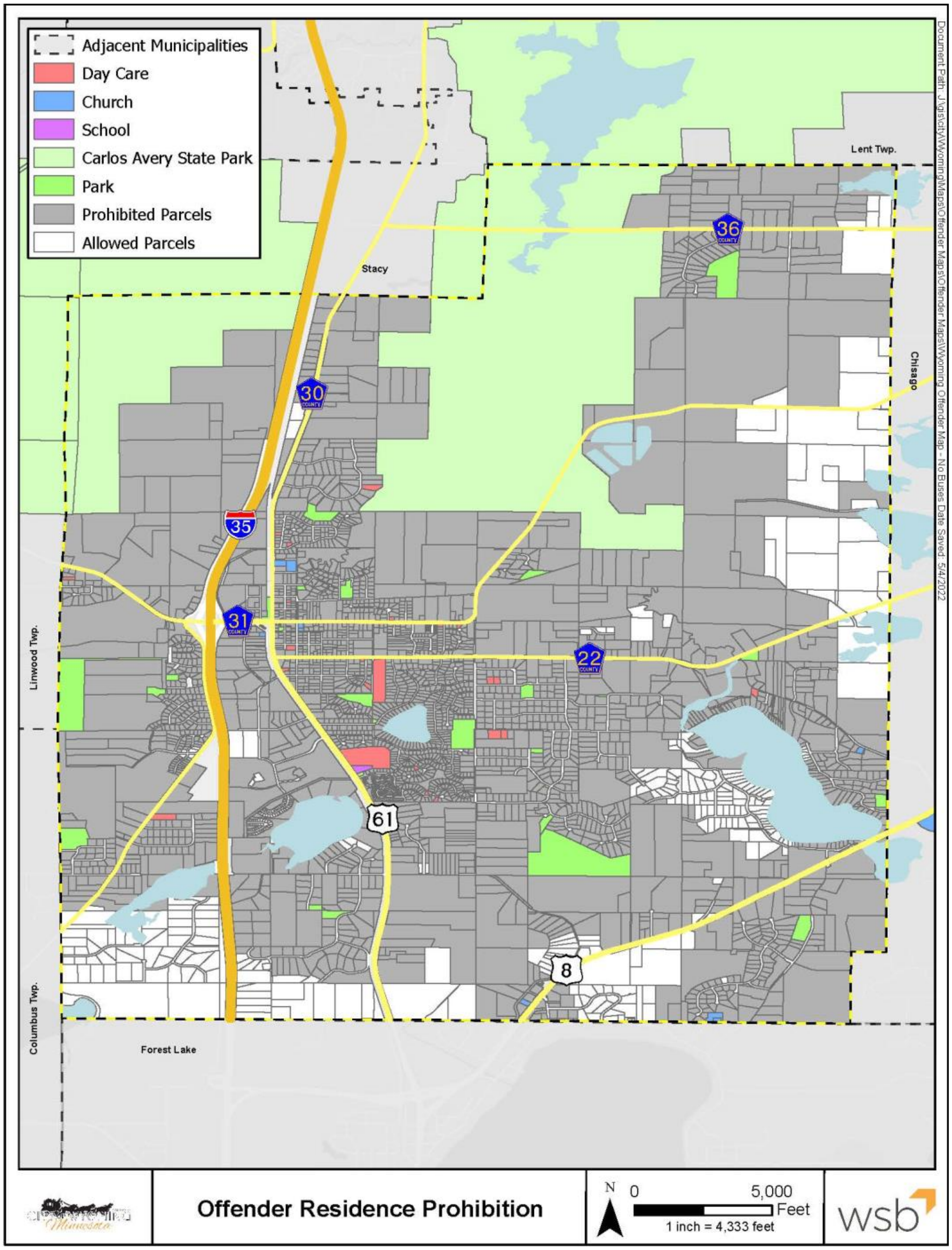
(1) It is unlawful to let or rent any place, structure, or part thereof, trailer or other conveyance, with the knowledge that it will be used as a permanent residence or temporary residence by any person prohibited from establishing such permanent residence of temporary residence pursuant to this Division, if such place, structure, or part thereof, trailer or other conveyance, is located within a prohibited location zone described in this ordinance.

(2) A property owners' failure to comply with provisions of this Section shall constitute a violation of this Section, and shall subject the property owner to the code enforcement provisions and procedures as provided in Sec. 1-13 of this Code, including the provisions of Sec. 1-13 that allow the City to seek relief as otherwise provided by law.

(3) If a property owner discovers or is informed that a tenant is a designated offender after signing a lease or otherwise agreeing to let the offender reside on the property, the owner or property manager may evict the offender.

Secs. 16 – 114—16 – 119. Reserved

Predatory Offender Residence Prohibition Map.



This Ordinance shall be in full force and effect from and after its adoption and publication as required by law.

Passed by the City Council of the City of Wyoming this 17 day of May 2022.

____
Lisa Iverson, Mayor

This Document Drafted by:
The City of Wyoming
26885 Forest Boulevard
Wyoming, Minnesota 55092

Attest:

____
Robb Linwood, City Administrator/Clerk

Date Published:____________________

RESOLUTION NO. 22-05-48

RESOLUTION ADOPTING AND APPROVING A SUMMARY PUBLICATION FOR ORDINANCE 2022-09, AN ORDINANCE AMENDING THE CITY OF WYOMING CODE OF ORDINANCES, CHAPTER 16, ENVIRONMENT; ARTICLE II, NUISANCES; DIVISION 6, PEDDLERS AND SOLICITORS.

WHEREAS, the City of Wyoming is a political subdivision, organized and existing under the laws of the State of Minnesota; and,

WHEREAS, the City has adopted the City of Wyoming Ordinance, No. 2022-09, an ordinance amending Chapter 16 of the City Code; and

WHEREAS, the City Council has determined that publication of the title of the ordinance and a summary of the ordinance would clearly inform the public of the intent and effect of the ordinance.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Wyoming hereby directs the City Clerk to cause to be published in the Forest Lake Times the following notice:

NOTICE OF ADOPTION OF THE CITY OF WYOMING ORDINANCE NO. 2022-09 AN ORDINANCE AMENDING THE CITY OF WYOMING CODE OF ORDINANCES, CHAPTER 16, ENVIRONMENT; ARTICLE II, NUISANCES; DIVISION 6, SEXUAL OFFENDERS AND SEXUAL PREDATORS.

TO WHOM IT MAY CONCERN:

NOTICE IS HEREBY GIVEN that on the 17 day of May 2022, the City Council of the City of Wyoming adopted an Ordinance amending Chapter 16 of the City Code. The new Ordinance is entitled:

ORDINANCE NO. 2022-09
AN ORDINANCE AMENDING THE CITY OF WYOMING CODE OF ORDINANCES, CHAPTER 16, ENVIRONMENT; ARTICLE II, NUISANCES; DIVISION 6, SEXUAL OFFENDERS AND SEXUAL PREDATORS.

NOTICE IS FURTHER GIVEN that the ordinances complies with changes to State Statutes and ensures compliance with those laws,

NOTICE IS FURTHER GIVEN that a printed copy of the entire ordinance is available for inspection by any person during the City Clerk's regular office hours in the

City Hall located at 26885 Forest Boulevard, Wyoming, Minnesota. Furthermore, proof of publication of the title and summary shall be recorded in the ordinance book of the City Wyoming within 10 days of publication of the title and summary.

Hereupon said Resolution was declared duly passed and adopted this 17th day of May 2022.

____
Lisa Iverson, Mayor

ATTEST:

This Document Drafted by:
The City of Wyoming
26885 Forest Boulevard
Wyoming, Minnesota 55092

____
Robb Linwood, City Clerk

Request for Council Action

Date: May 12, 2022

Presented to: Mayor Iverson and City Council Members
Presented by: Robb Linwood, City Administrator
Department: Administration
Reference: Memorandum of Understanding between the I.U.O.E. Local 49ers and the City of Wyoming - Central Pension Fund
Method: New Business

***Background Information*:**

The City of Wyoming and International Union of Operating Engineers, Local No. 49 (Local 49) negotiated a contract for the years 2021 through 2023. The Agreement also includes an item in the contract regarding the Central Pension Fund as follows:

ARTICLE 30 - CENTRAL PENSION FUND
The City and the Union will explore the feasibility and processes necessary for implementation of the language and contributions required for employee participation in the International Union of Operating Engineers Central Pension Fund and intend to enter into a Memorandum of Understanding.

The Central Pension Fund is authorized by Minnesota Statute 356.24 and is solely funded through employee contributions. The Local 49 bargaining unit has notified the city that the employee group is requesting a Memorandum of Understanding at this time. The Memorandum of Understanding that allows employees represented by Local 49 to contribute a pre-tax amount into the Local 49 Central Pension Fund. This is in addition to the employee participation in the Public Employees Retirement Association. Affected employees have elected to have a contribution rate of $1.00 effective May 18, 2022. There are no fiscal implications for the city as this fund is a pass through of the employee's earnings into the fund.

Recommendation: Staff recommends Council adopt Resolution 22-05-49 approving the Memorandum of Understanding between the City of Wyoming and the International Union of Operating Engineers, Local No. 49 regarding the Central Pension Fund.

RESOLUTION NO. 22-05-49

CITY OF WYOMING
CHISAGO COUNTY, MINNESOTA

APPROVING THE MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF WYOMING AND THE INTERNATIONAL UNION OF OPERATING ENGINEERS, LOCAL NO. 49 REGARDING THE CENTRAL PENSION FUND

WHEREAS, the City of Wyoming and the International Union of Operating Engineers, Local No. 49 negotiated a 2021 - 2023 contract which includes a Memorandum of Understanding regarding employee only participation into the Central Pension Fund; and

WHEREAS, the International Union of Operating Engineers, Local No. 49 has an interest in establshing the employee hourly contribution amount of $1.00

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Wyoming, Chisago County, Minnesota to approve a Memorandum of Understanding between the City of Wyoming and the International Union of Operating Engineers, Local No.
49 regarding changes to the Central Pension Fund employee contribution and authorize the appropriate signatures.

HEREUPON SAID RESOLUTION WAS DECLARED DULY PASSED AND ADOPTED THIS 17TH DAY OF MAY, 2022.

CITY OF WYOMING

By:____________________________
Lisa Iverson, Mayor

ATTEST:

____
Robb Linwood, City Administrator/Clerk

MEMORANDUM OF UNDERSTANDING

Between the City of Wyoming

And

I.U.O.E Local No. 49

CENTRAL PENSION FUND

The City of Wyoming agrees to participate in the Central Pension Fund of the International Union of Operating Engineers and Participating Employers ("Central Pension Fund") in accordance with the terms of the Restated Agreement and Declaration Trust of the Central Pension, the Plan of Benefits, and this Memorandum of Understanding.

1. Minnesota Statute § 356.24, Subd. 1(10) expressly authorizes the Employer to contribute public funds to the Central Pension Fund as a supplemental pension plan for the employees of a governmental subdivision who are covered by a collective bargaining agreement that provides for such coverage.
2. Sections 4.1 of the Restated Agreement and Declaration of Trust of the Central Pension Fund and 13.01 of the Plan of Benefits only permits Employer Contributions to the Fund.
3. The Parties agree that the agreed upon Employer contribution amount that would otherwise be paid in salary or wages will be contributed instead to the CPF as a pre-tax Employer contribution. Contributions from the Employer will not be funded from any other source unless agreed upon by the parties.
4. The hourly contribution rate will be applied to every hour compensated (i.e. hours worked, vacation, holiday and sick time) except for overtime hours worked. The Employer shall remit this contribution directly to the Central Pension Fund at 4115 Chesapeake Street N.W., Washington D.C. 20016.
5. A contribution of $1.00/hr. per straight time hour worked prevents annual Central Pension Fund contributions on behalf of eligible Employees from exceeding $5,000.00 in a year and therefore complies with the limitations set forth under Minnesota Statute, §356.24, Subd. 1(10) as amended.
6. For purposes of determining future wage rates, the Employer shall first restore the amount of the Employer Contribution, which is currently the CPF contribution rate of $1.00 per hour, then apply the applicable wage multiplier, then reduce the revised wage by the Central Pension Fund contribution rate.
7. For purposes of calculating overtime compensation, the Employer shall first restore the amount of the Employer Contribution $1.00/hr then apply the applicable 1.5 wage multiplier required under the Fair Labor Standards Act (FLSA) and the Collective Bargaining Agreement, then pay the resulting amount for overtime worked.
8. The Parties agree that the Public Employees Retirement Association (PERA) interprets Employer contributions to the Central Pension Fund as being included in determining "salary" for the purposes of the public pension.
9. The parties agree to abide by the terms and conditions of the Restated Agreement and Declaration of Trust and the Plan of Benefits of the Central Pension Fund.
10. Effective May 18, 2022 the contribution rate equals $1.00 per straight time hour worked

11. Members, by majority vote, may change the contribution rate at any time during the life of the Collective Bargaining Agreement. The Union and Employer will work together to implement member approved changes as soon as is practicable.

Request for Council Action

Date: 5/17/2022

Presented to: Mayor Iverson and City Council Members
Presented by: Chuck Almhjeld, Public Works Superintendent
Department: Public Works
Reference: Towmaster Truck Equipment Quote
Method: New Business

***Background Information*:**

At the May 3rd, 2022 City Council Meeting, City Council approved the purchase of a 2023 Western Star Chassis to replace the 1998 Ford dump/plow truck. The Minnesota State Bid was received from Towmaster Truck Equipment for the box, hook, snow equipment, and brine equipment installed. The estimate was approximately 25 percent higher than the September 2020 estimate we received for budgeting purposes. Towmaster was not giving

The September 2020 State Bid pricing estimate was $146,509.00 that was used for budgeting the $250,000, in the CIP, for the new 2023 Western Star Truck fully equipped. New State Bid pricing comes out every May. In September 2021, Towmaster was not giving out any estimates or taking any orders as they pre-built 100 units as the chassis were not showing up with the supply chain issues. Towmaster stated that we had to wait for the May 2022 State Bid pricing. The new State Bid pricing estimate in May of 2023 from Towmaster Truck Equipment is $182,546.00. This is the same equipment as quoted.

The 2023 Western Star Chassis was approved for $115,585.00 and the Towmaster accessories quote is $182,546.00. The total combined price of the chassis and accessories is $298,131.00.

The 2022 CIP budgeted $250,000 for the total combined price. The 1998 Ford Plow truck will be sold at auction and with the current market for used vehicles it would most likely not bring in $48,131.00 the difference in the CIP and the actual purchase price. An approximate selling price of $30,000 is more in line with the current auction sales.

Recommendation:

Staff recommends approving State Bid Quote #73154 from Towmaster Truck Equipment in the amount of $182,546.00 for the purchase of the accessories for a plow truck.

CITY OF WYOMING
P.O. Box 188, 26885 Forest Blvd., Wyoming, MN 55092
Phone: 651-462-0575 Fax: 651-462-0576

TOWMASTER TRUCK EQUIPMENT
TOWMASTER, 61381 US HWY 12, LITCHFIELD, MN 55355
PH: 320-693-7900 FX: 320-693-7921 TF: 800-462-4517
TOWMASTERTRUCK.COM

Reference No.
QT 73154

** QUOTATION **

Ship To: **Cust:** 3261 **Phone:**	**Bill To:** **Phone:**
WYOMING, CITY OF 26490 FAXTON AVE WYOMING MN 55092 USA	WYOMING, CITY OF P.O. BOX 188 WYOMING MN 55092 USA

ATTN: CHUCK ALMHJELD HOOK TRUCK

PO#	Salesman	Terms	Created	Last Revised	Appx Comp
	CHRIS GUGGEMOS	NET 30 DAYS	5/03/22	5/03/22	0/00/00

Serial No.

Qty	Part No.	Description	Price Ea.	Net Amt.
1	9900012	- Body 11'0" EDGE-SC/SCIS-46-36-36 - - 46" 3/16" Hardox-450 Front, 36" 3/16" Hardox-450 sides (no pockets), 36" 3/16" Hardox-450 Tailgate, 1/4" Hardox-450 Floor, 8" I-Beam Longsills, Air-trip ready linkage, unpainted.	$13,717.00	$13,717.00
1	9905762	- HOOK 200 11' & 400 14' SERIES A-Frame & Sub Frame With Rollers	$4,119.00	$4,119.00
1	9905764	- DEDUCT Longsills - Towmaster SGL Body HOOKLIFT Application (must add A-Frame Subframe Option)	$918.00-	$918.00-
1	9901701	- Installation of Dump Body to hoist	$2,036.00	$2,036.00
1	9900145	- Body acc'y TMTE Air trip kit, w/solenoid valve,	$456.00	$456.00
1	9901702	- Installation of air operated tailgate latch kit, with solenoid valve in hydraulic valve enclosure.	$395.00	$395.00
1	9900147	- Body acc Box Vibrator - Cougar model DC3200	$784.00	$784.00
1	9901703	- Installation of Box Vibrator, with solenoid located in hydraulic valve enclosure.	$461.00	$461.00
1	9900156	- Cabshield, 1/2 type Stationary Free-Standing style, w/plain STAINLESS STEEL canopy, Hot-Dipped Galvanized tubing construction support stand, Slotted Center Viewing Window, (2) shovel holders, & reservior mounts, Installed.	$4,579.00	$4,579.00
1	9900207	- Ladder Flip-A-Way Access ladder (STAINLESS STEEL) Including Grab Handle above, and Interior Step, ea, Installed SPECIFY LOCATION HERE: LH FRONT	$704.00	$704.00

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Price:

Total Discounts:
Net Cost:

Freight

Total:

Accepted by **Date**

TRKQT3

TOWMASTER TRUCK EQUIPMENT
TOWMASTER, 61381 US HWY 12, LITCHFIELD, MN 55355
PH: 320-693-7900 FX: 320-693-7921 TF: 800-462-4517
TOWMASTERTRUCK.COM

Reference No.
QT 73154

** QUOTATION **

Ship To:	Cust: 3261	Phone:	Bill To:	Phone:
WYOMING, CITY OF 26490 FAXTON AVE WYOMING	MN 55092	USA	WYOMING, CITY OF P.O. BOX 188 WYOMING	MN 55092 USA

ATTN: CHUCK ALMHJELD HOOK TRUCK

PO#	Salesman	Terms	Created	Last Revised	Appx Comp
	CHRIS GUGGEMOS	NET 30 DAYS	5/03/22	5/03/22	0/00/00

Serial No.

Qty	Part No.	Description	Price Ea.	Net Amt.
1	9900211	Body acc'y Dual "split" sander manifolds in rear corner posts	$485.00	$485.00
1	9904246	Light Warning TMTE1SS-3 PKG: (2) STAINLESS STEEL 23H 3-light LED Micro-Edge, (2) 5M-400 Super-LED, (2) Side TIR3 LED, (2) 400 Max B-T-T LED, & (2) 400 LED BU Lights, in Stainless M Housings, (1) TIR3 LED Wing light, and (2) 4" LED work lights Installed	$4,709.00	$4,709.00
1	9900222	Light Warning Rear warning lights & 5M housings (removable w/body) for hooklift system Installed	$4,257.00	$4,257.00
2	9905778	Light Mirror Mounted ABL 3800 LED HEAD LAMP PLOW LIGHTS W/ICE MELTING TECHNOLOGY Installed 1ST SET MOUNTED ON MIRROR MOUNTS 2ND SET MOUNTED ON CAB SHIELD ON SEPERATE SWITCH	$1,325.00	$2,650.00
1	9900266	Fender set Minimizer MIN2261, for Single Axle, black Poly, Installed	$1,116.00	$1,116.00
1	9900290	Tool Box PRO-TECH Alum 18" x 18" x 24" tool box & Brackets Installed	$1,081.00	$1,081.00
1	9904691	INSTALLATION of (Initial) Single camera system **NOTE: MOUNTED ON RH STROBE TUBE, FOR FOR WING VIEW USAGE	$396.00	$396.00
2	9904692	Camera System option, NORTECH 9100-2HC 120 degree night vision CCD weather-proof HEATED camera, only GEN 5 6100	$182.00	$364.00
2	9904693	Camera System option, NORTECH 9100-4 Harness, 65' Waterproof GEN 5 6100	$118.00	$236.00

--- Continued ---

Price:

Total Discounts:
Net Cost:

Accepted by **Date**

Freight

Total:

TOWMASTER TRUCK EQUIPMENT
TOWMASTER, 61381 US HWY 12, LITCHFIELD, MN 55355
PH: 320-693-7900 FX: 320-693-7921 TF: 800-462-4517
TOWMASTERTRUCK.COM

Reference No.
QT 73154

** QUOTATION **

Ship To:	Bill To:
Cust: 3261 Phone:	Phone:
WYOMING, CITY OF	WYOMING, CITY OF
26490 FAXTON AVE	P.O. BOX 188
WYOMING MN 55092 USA	WYOMING MN 55092 USA

ATTN: CHUCK ALMHJELD HOOK TRUCK

PO#	Salesman	Terms	Created	Last Revised	Appx Comp
	CHRIS GUGGEMOS	NET 30 DAYS	5/03/22	5/03/22	0/00/00

Serial No.

1	9904694 - INSTALLATION of Extra Camera, & Harness GEN 5 6100 **NOTE: MOUNTED ON RH REAR CORNER POST, FOR REVERSE VIEW USAGE, WIRED TO QUE UP BY REVERSE.	$197.00	$197.00
1	1941405 - Camera Guard, SS, Bolt-On	$42.00	$42.00
1	9900299 - Pre-Wet Towmaster/Varitech LDS-TMR-110-EGF Body Side Mt Sys for Elliptical body. (2) 55 gal tanks, mtg hdwe, plumbing, Elec Gravity Feed valve	$3,138.00	$3,138.00
1	9902483 - Installation of TMR pre-wet system (New Towmaster Body)	$1,184.00	$1,184.00
1	9903216 - Paint Hooklift Hoist (SL100, & SL200 Series) Gloss Black **NOTE: Hoists are primed black standard. Topcoat paint is optional	$1,099.00	$1,099.00
1	9903174 - Hoist, SWAPLOADER SL-2418 (50H71LH) Fixed 53-7/8" jib, 24,000# capacity hooklift hoist, Less Hydraulics	$26,182.00	$26,182.00
1	9903217 - Install Hooklift Hoist (SL100 & 200 Series) Hoist to truck chassis, Including hoses & fittings to Central Hydraulic syst em. (Hydraulic system not included)	$3,368.00	$3,368.00
1	9902924 - Scraper FALLS IB-10A 1" MB, w/single lift cylinder W/12" bolt-on extension (11' total), LESS CUTTING EDGES	$8,728.00	$8,728.00
1	9901705 - Installation of underbody fixed angle scraper w/single lift cylinder	$3,283.00	$3,283.00
1	9904232 - Scraper FORCE Electric pressure transmitter to read on LCD screen, installed	$625.00	$625.00
1	9900351 - Scraper FORCE reverse/Auto-Lift system, ADD-A-FOLD valve, installed	$703.00	$703.00

--- Continued ---

Price:

Accepted by **Date**

Total Discounts:
Net Cost:
Freight
Total:

TOWMASTER TRUCK EQUIPMENT
TOWMASTER, 61381 US HWY 12, LITCHFIELD, MN 55355
PH: 320-693-7900 FX: 320-693-7921 TF: 800-462-4517
TOWMASTERTRUCK.COM

Reference No.
QT 73154

** QUOTATION **

Ship To: **Cust:** 3261 **Phone:**	**Bill To:** **Phone:**
WYOMING, CITY OF 26490 FAXTON AVE WYOMING MN 55092 USA	WYOMING, CITY OF P.O. BOX 188 WYOMING MN 55092 USA

ATTN: CHUCK ALMHJELD HOOK TRUCK

PO#	Salesman	Terms	Created	Last Revised	Appx Comp
	CHRIS GUGGEMOS	NET 30 DAYS	5/03/22	5/03/22	0/00/00

Serial No.

1 9902948 - Wing Falls RHSDL10A-HYDPB Primed LESS CUTTING EDGES	$12,908.00	$12,908.00
1 9900388 - Installation Falls SDL Series Wing - w/Bulkhead Couplers	$5,196.00	$5,196.00
1 9901431 - Wing Falls RL (REAR LIFT) up charge SDL WING	$549.00	$549.00
1 9904688 - Wing Falls POST-LESS Toe Lift in lieu of Std Front post/slide system		
1 9900476 - Wing Falls Safety Yellow - Paint Wing Moldboard	$395.00	$395.00
1 9900555 - Plow Hitch Falls 44XB2/STD/STD/SA/SPR-RET/HITCH	$3,823.00	$3,823.00
1 9900589 - Installation Falls Plow Hitch - 40 Series 3Line/STDBLKHD	$2,202.00	$2,202.00
1 9900626 - Plow Push Unit Falls 24/44 Series Offset	$1,394.00	$1,394.00
1 9900639 - Plow Falls Rubber Belt Deflector Kit - Installed	$433.00	$433.00
1 9900641 - Plow Falls Parking Stand - Screw Adj Style	$354.00	$354.00
1 9903057 - Plow Falls PR1243/SPR-TRP/NOSHU/PRI-E1/10GA LESS CUTTING EDGES	$8,281.00	$8,281.00
1 9900678 - Plow Falls Safety Yellow Paint, Rev Plow, w/Installation	$524.00	$524.00
1 9902494 - Hitch 7 contact RV (flat pin) socket installed	$218.00	$218.00
1 9902495 - Hitch Electronic Brake controller w/wiring to rear socket, installed in cab of truck	$609.00	$609.00
1 9900775 - Hitch TMTE Medium Duty STD Hitch Plate assembly	$687.00	$687.00

--- Continued ---

Price:

Total Discounts:
Net Cost:

Freight

Total:

Accepted by **Date**

TOWMASTER TRUCK EQUIPMENT

TOWMASTER, 61381 US HWY 12, LITCHFIELD, MN 55355
PH: 320-693-7900 FX: 320-693-7921 TF: 800-462-4517
TOWMASTERTRUCK.COM

Reference No.
QT 73154

** QUOTATION **

Ship To:	Cust: 3261	Phone:	Bill To:	Phone:
WYOMING, CITY OF 26490 FAXTON AVE WYOMING MN 55092 USA			WYOMING, CITY OF P.O. BOX 188 WYOMING MN 55092 USA	

ATTN: CHUCK ALMHJELD HOOK TRUCK

PO#	Salesman	Terms	Created	Last Revised	Appx Comp
	CHRIS GUGGEMOS	NET 30 DAYS	5/03/22	5/03/22	0/00/00
Serial No.					

1 9901172 - Hitch Installation of med duty hitch (Weld On) **NOTE: HITCH PLATE FACE TO BE LOCATED: ____________________ IN REFERENCE TO REAR TIRE FACE.	$263.00	$263.00
1 9900776 - Hitch PH-20 Pintle Hook installed	$213.00	$213.00
1 9900805 - Sander Falls 1ASD9SS-4P-1D-1S, 9" x 4" Auger, SS Unit, LH (or RH) Discharge, Berm Chute, Single Poly Spinner Ass'y, Complete	$6,280.00	$6,280.00
1 9901718 - Sander Install & dual manifold RH & LH rear	$1,273.00	$1,273.00
1 9900823 - Sander TMTE Exterior (removable) sander/tailgate spill plates, Stainless Steel	$498.00	$498.00
1 9900858 - Valve System, Force Add-A-Fold MCV-ISO Valve 10 + 1 Functions (Hooklift App), INSTALLED (11 Total Functions) HOOKLIFT HOIST,HOOKLIFT JIB,PLOW LIFT,PLOW ANGLE,WING TOE,WING HEEL,WING PUSHBAR, SCRAPER LIFT,SANDER AUGER,SANDER SPINNER, ANTI ICE	$19,337.00	$19,337.00
1 9902497 - Control System Force ULTRA-4-6100 Commander control, Installed	$13,781.00	$13,781.00
1 9906313 - Control Add-on Force 6100 30 ft ISOBUS DLA 3 LANE Harness Kit for Chassis Side, 10/20 Port (includes power harness, CAN CAN harness, & ISOBUS connector)	$500.00	$500.00
1 9900882 - Reservoir TMTE 31 Gal Cabshield mt (stainless steel) w/intank filter for system, installed	$3,975.00	$3,975.00
1 9900891 - Pump Force TXV92 (5.6 ci) Pump, 280 HOT SHIFT PTO for Allison Trans, w/Elec shut down installed	$7,691.00	$7,691.00

--- Continued ---

Price:

Accepted by **Date**

Total Discounts:
Net Cost:

Freight

Total:

TOWMASTER TRUCK EQUIPMENT

TOWMASTER, 61381 US HWY 12, LITCHFIELD, MN 55355
PH: 320-693-7900 FX: 320-693-7921 TF: 800-462-4517
TOWMASTERTRUCK.COM

Reference No.
QT 73154

** QUOTATION **

Ship To:	Cust: 3261	Phone:	Bill To:	Phone:
WYOMING, CITY OF 26490 FAXTON AVE WYOMING MN 55092 USA			WYOMING, CITY OF P.O. BOX 188 WYOMING MN 55092 USA	

ATTN: CHUCK ALMHJELD HOOK TRUCK

PO#	Salesman	Terms	Created	Last Revised	Appx Comp
	CHRIS GUGGEMOS	NET 30 DAYS	5/03/22	5/03/22	0/00/00

Serial No.

1	9900871 - Switch TMTE BODY UP Installed (electric controls only)	$248.00	$248.00
1	9900884 - Sensor Force Low oil indicator system, SLIM-LINE AND CABSHIELD MOUNTED w/light mounted in cab, installed	$366.00	$366.00
1	9905014 - Hydraulic Valve Hose Guard installed	$372.00	$372.00
1	WARRANTY - TOWMASTER EXCLUSIVE WARRANTY: 5 yr Steel/Stainless Steel Body Structure; 5 yr Whelen LED Light Systems; 3 yr Palfinger Hoists; 4 yr SwapLoader Hoists; 1 year Swenson Spreaders, 2 yr Hyd, FALLS Snow Equip, Tele Hoists, and all other items.		

Accepted by **Date**

Price:	$182,546.00
Total Discounts:	
Net Cost:	$182,546.00
Freight	
Total:	$182,546.00

TRKQT3

TOWMASTER TRUCK EQUIPMENT
TOWMASTER, 61381 US HWY 12, LITCHFIELD, MN 55355
PH: 320-693-7900 FX: 320-693-7921 TF: 800-462-4517
TOWMASTERTRUCK.COM

Reference No.
QT 56417

** QUOTATION **

Ship To:	Cust: 3261	Phone:	Bill To:	Phone:
WYOMING, CITY OF 26490 FAXTON AVE WYOMING MN 55092 USA			WYOMING, CITY OF P.O. BOX 188 WYOMING MN 55092 USA	

ATTN: CHUCK ALMHJELD

PO#	Salesman	Terms	Created	Last Revised	Appx Comp
	CHRIS GUGGEMOS	NET 30 DAYS	9/09/20	9/21/20	0/00/00

Serial No.

Order Comments: CONTRACT #167105

Qty	Part No.	Description	Price Ea.	Net Amt.
1	9900112	- Body 110EDGE-RS/SCIS-46-30-36 - - 46" 7 ga Stainless Front, 30" 7 ga Stainless radius sides, w/Board Pockets, 36" 7 g	$10,776.00	$10,776.00
1	9905762	- HOOK 200 11' & 400 14' SERIES SUB-FRAME With Rollers	$4,186.00	$4,186.00
1	9905764	- DEDUCT - Towmaster SGL Body HOOK Up Fit	$218.00-	$218.00-
1	9901701	- Installation of Dump Body to hoist This is for the air, electric and hyd connections	$1,358.00	$1,358.00
1	9900145	- Body acc'y TMTE Air trip kit, w/solenoid valve,	$311.00	$311.00
1	9901702	- Installation of air operated tailgate latch kit, with solenoid valve in hydraulic valve enclosure.	$279.00	$279.00
1	9900147	- Body acc Box Vibrator - Cougar model DC3200	$641.00	$641.00
1	9901703	- Installation of Box Vibrator, with solenoid located in hydraulic valve enclosure.	$326.00	$326.00
1	9900156	- Cabshield, 1/2 type Stationary Free-Standing style,w/plain STAINLESS STEEL canopy, Hot-Dipped Galvanized tubing construction support stand, Slotted Center Viewing Window, (2) shovel holders, & reservior mounts, Installed.	$2,403.00	$2,403.00
1	9900207	- Ladder Flip-A-Way Access ladder (STAINLESS STEEL) Including Grab Handle above, and Interior Step, ea, Installed SPECIFY LOCATION HERE: LH FRONT	$468.00	$468.00
1	9900211	- Body acc'y Dual "split" sander manifolds in rear frame areas	$370.00	$370.00

--- Continued ---

Price:

Total Discounts:
Net Cost:

Freight

Total:

Accepted by **Date**

TRKQT3

TOWMASTER TRUCK EQUIPMENT
TOWMASTER, 61381 US HWY 12, LITCHFIELD, MN 55355
PH: 320-693-7900 FX: 320-693-7921 TF: 800-462-4517
TOWMASTERTRUCK.COM

Reference No.
QT 56417

** QUOTATION **

Ship To: **Cust:** 3261 **Phone:**
WYOMING, CITY OF
26490 FAXTON AVE

WYOMING MN 55092 USA

Bill To: **Phone:**
WYOMING, CITY OF
P.O. BOX 188

WYOMING MN 55092 USA

ATTN: CHUCK ALMHJELD

PO#	Salesman	Terms	Created	Last Revised	Appx Comp
	CHRIS GUGGEMOS	NET 30 DAYS	9/09/20	9/21/20	0/00/00

Serial No.

1	9904246 - Light Warning TMTE1SS-3 PKG: (2) STAINLESS STEEL 23H 3-light LED Micro-Edge, (2) 5M-400 Super-LED, (2) Side TIR3 LED, (2) 400 Max B-T-T LED, & (2) 400 LED BU Lights, in Stainless M Housings, (1) TIR3 LED Wing light, and (2) 4" LED work lights Installed	$4,033.00	$4,033.00
1	9900222 - Light Warning Rear warning lights & 5M housings (removable w/body) for hooklift system Installed	$4,166.00	$4,166.00
2	9905778 - Light, Mirror Mounted ABL 3800 LED HEAD LAMP PLOW LIGHTS W/ICE MELTING TECHNOLOGY Installed 1 SET MOUNTED ON MIRROR MOUNTS 2ND SET MOUNTED ON CAB SHIELD WIRED TO SEPERATE SWITCH	$1,076.00	$2,152.00
1	9900266 - Fender set Minimizer MIN2260, for Single Axle, black Poly, Installed	$799.00	$799.00
1	9900290 - Tool Box PRO-TECH Alum 18" x 18" x 24" tool box & Brackets Installed INSTALLED ON DRIVERS SIDE	$804.00	$804.00
1	9904691 - INSTALLATION of (Initial) Single camera system **NOTE: MOUNTED ON RH STROBE TUBE FOR WING VIEW USAGE,	$279.00	$279.00
2	9904692 - Camera System option, NORTECH 9100-2HC 120 degree night vision CCD weather-proof HEATED camera, only GEN 5 6100	$163.00	$326.00
2	9904693 - Camera System option, NORTECH 9100-4 Harness, 65' Waterproof GEN 5 6100	$41.00	$82.00
1	9904694 - INSTALLATION of Camera, & Harness GEN 5 6100	$93.00	$93.00

--- Continued ---

Price:

Accepted by **Date**

Total Discounts:
Net Cost:

Freight

Total:

TRKQT3

TOWMASTER TRUCK EQUIPMENT
TOWMASTER, 61381 US HWY 12, LITCHFIELD, MN 55355
PH: 320-693-7900 FX: 320-693-7921 TF: 800-462-4517
TOWMASTERTRUCK.COM

Reference No.
QT 56417

** QUOTATION **

Ship To: Cust: 3261 Phone:	Bill To: Phone:
WYOMING, CITY OF 26490 FAXTON AVE WYOMING MN 55092 USA	WYOMING, CITY OF P.O. BOX 188 WYOMING MN 55092 USA

ATTN: CHUCK ALMHJELD

PO#	Salesman	Terms	Created	Last Revised	Appx Comp
	CHRIS GUGGEMOS	NET 30 DAYS	9/09/20	9/21/20	0/00/00

Serial No.

	**NOTE: MOUNTED ON RH REAR CORNER POST FOR REVERSE VIEW WIRED TO QUE UP IN REVERSE		
1	1941405 - Camera Guard, SS, Bolt-On	$58.00	$58.00
1	9900299 - Pre-Wet Towmaster/Varitech LDS-TMR-110-EGF Body Side Mt Sys for Elliptical body. (2) 55 gal tanks, mtg hdwe, plumbing, Elec Gravity Feed valve	$2,104.00	$2,104.00
1	9902483 - Installation of TMR pre-wet system (New Towmaster Body)	$883.00	$883.00
1	9903216 - Paint Hooklift Hoist (SL100, & SL200 Series) Gloss Black **NOTE: Hoists are primed black standard. Topcoat paint is optional	$711.00	$711.00
1	9903174 - Hoist, SWAPLOADER SL-2418 (50H71LH) Fixed 53-7/8" jib, 24,000# capacity hooklift hoist, Less Hydraulics	$20,056.00	$20,056.00
1	9903217 - Install Hooklift Hoist (SL100 & 200 Series) Hoist to truck chassis, Including hoses & fittings to Central Hydraulic syst em. (Hydraulic system not included)	$2,571.00	$2,571.00
1	9902924 - Scraper FALLS IB-10A 1" MB, w/single lift cylinder W/12" bolt-on extension (11' total), LESS CUTTING EDGES	$7,090.00	$7,090.00
1	9901705 - Installation of underbody fixed angle scraper w/single lift cylinder	$2,562.00	$2,562.00
1	9904232 - Scraper FORCE Electric pressure transmitter to read on LCD screen, installed	$428.00	$428.00
1	9900351 - Scraper FORCE reverse/Auto-Lift system, ADD-A-FOLD valve, installed	$467.00	$467.00

--- Continued ---

Price:

Total Discounts:
Net Cost:

Freight

Total:

Accepted by **Date**

TRKQT3

TOWMASTER TRUCK EQUIPMENT

TOWMASTER, 61381 US HWY 12, LITCHFIELD, MN 55355
PH: 320-693-7900 FX: 320-693-7921 TF: 800-462-4517
TOWMASTERTRUCK.COM

Reference No.
QT 56417

** QUOTATION **

Ship To:	Cust: 3261	Phone:	Bill To:	Phone:
WYOMING, CITY OF 26490 FAXTON AVE WYOMING MN 55092 USA			WYOMING, CITY OF P.O. BOX 188 WYOMING MN 55092 USA	

ATTN: CHUCK ALMHJELD

PO#	Salesman	Terms	Created	Last Revised	Appx Comp
	CHRIS GUGGEMOS	NET 30 DAYS	9/09/20	9/21/20	0/00/00

Serial No.

1	9902873 - VBL 78531WPTSB-PK 7/8" X 5" - 3' w/25╨ Tungsten Carbide Insert, Std Punch, Flat Blade, Sgl Bevel FOR SCRAPER	$206.00	$206.00
2	9902874 - VBL 78541WPTSB-PK 7/8" X 5" - 4' w/25╨ Tungsten Carbide Insert, Std Punch, Flat Blade, Sgl Bevel 2 FOR SCRAPER	$274.00	$548.00
1	9902948 - Wing Falls RHSDL10A-HYDPB Primed LESS CUTTING EDGES	$10,217.00	$10,217.00
1	9900388 - Installation Falls SDL Series Wing - w/Bulkhead Couplers	$4,117.00	$4,117.00
1	9901431 - Wing Falls RL (REAR LIFT) up charge SDL WING	$433.00	$433.00
1	9904688 - Wing Falls POST-LESS Toe Lift in lieu of Std Front post/slide system		
1	9900476 - Wing Falls Safety Yellow - Paint Wing Moldboard	$309.00	$309.00
1	9900555 - Plow Hitch Falls 44XB2/STD/STD/SA/SPR-RET/HITCH	$3,013.00	$3,013.00
1	9900589 - Installation Falls Plow Hitch - 40 Series 3Line/STDBLKHD	$1,745.00	$1,745.00
1	9903057 - Plow Falls PR1243/SPR-TRP/NOSHU/PRI-E1/10GA LESS CUTTING EDGES	$6,539.00	$6,539.00
1	9900626 - Plow Push Unit Falls 24/44 Series Offset	$1,100.00	$1,100.00
1	9900639 - Plow Falls Rubber Belt Deflector Kit - Installed	$336.00	$336.00
1	9900641 - Plow Falls Parking Stand - Screw Adj Style	$304.00	$304.00

--- Continued ---

Price:

Total Discounts:
Net Cost:

Freight

Total:

Accepted by **Date**

TOWMASTER TRUCK EQUIPMENT
TOWMASTER, 61381 US HWY 12, LITCHFIELD, MN 55355
PH: 320-693-7900 FX: 320-693-7921 TF: 800-462-4517
TOWMASTERTRUCK.COM

Reference No.
QT 56417

** QUOTATION **

Ship To:	Bill To:
Cust: 3261 **Phone:**	**Phone:**
WYOMING, CITY OF	WYOMING, CITY OF
26490 FAXTON AVE	P.O. BOX 188
WYOMING MN 55092 USA	WYOMING MN 55092 USA

ATTN: CHUCK ALMHJELD

PO#	Salesman	Terms	Created	Last Revised	Appx Comp
	CHRIS GUGGEMOS	NET 30 DAYS	9/09/20	9/21/20	0/00/00

Serial No.

1	9900678 - Plow Falls Safety Yellow Paint, Rev Plow, w/Installation	$410.00	$410.00
2	9902871 - VBL 3/4" x 6" - 3' w/25╨ Tungsten Carbide Insert, Std Punch, Flat Blade FOR WING	$186.00	$372.00
4	9902872 - VBL 3/4" x 6" - 4' w/25╨ Tungsten Carbide Insert, Std Punch, Flat Blade 1 FOR WING, 3 FOR PLOW	$248.00	$992.00
1	9902495 - Hitch Electronic Brake controller w/wiring to rear socket, installed in cab of truck	$398.00	$398.00
1	9900775 - Hitch TMTE Medium Duty Hitch Plate assembly	$355.00	$355.00
1	9901172 - Hitch Installation of med duty hitch (Weld On) **NOTE: HITCH PLATE FACE TO BE LOCATED: ___________________ IN REFERENCE TO REAR TIRE FACE.	$190.00	$190.00
1	9900776 - Hitch PH-20 Pintle Hook installed	$156.00	$156.00
1	9902494 - Hitch 7 contact RV (flat pin) socket installed	$139.00	$139.00
1	9900805 - Sander Falls 1ASD9SS-4P-1D-1S, 9" x 4" Auger, Stainless Steel Unit, LH (or RH) Discharge, Berm Chute, Single Poly Spinne r Ass'y, Complete	$4,964.00	$4,964.00
1	9901718 - Sander Install & dual manifold RH & LH rear	$852.00	$852.00
1	9900823 - Sander TMTE Exterior (removable) sander/tailgate spill plates, Stainless Steel	$423.00	$423.00

--- Continued ---

Price:

Total Discounts:

Net Cost:

Freight

Total:

Accepted by **Date**

TOWMASTER TRUCK EQUIPMENT
TOWMASTER, 61381 US HWY 12, LITCHFIELD, MN 55355
PH: 320-693-7900 FX: 320-693-7921 TF: 800-462-4517
TOWMASTERTRUCK.COM

Reference No.
QT 56417

** QUOTATION **

Ship To:	Cust: 3261	Phone:	Bill To:	Phone:
WYOMING, CITY OF 26490 FAXTON AVE WYOMING	MN 55092	USA	WYOMING, CITY OF P.O. BOX 188 WYOMING	MN 55092 USA

ATTN: CHUCK ALMHJELD

PO#	Salesman	Terms	Created	Last Revised	Appx Comp
	CHRIS GUGGEMOS	NET 30 DAYS	9/09/20	9/21/20	0/00/00

Serial No.

1 9900858 - Valve System, Force Add-A-Fold MCV-ISO Valve10 Functions (Hooklift App), INSTALLED HOOKLIFT HOIST,HOOKLIFT JIB, PLOW LIFT, PLOW ANGLE,WING TOE,WING HEEL,WING PUSH BAR,SCRAPER LIFT,SANDER AUGER, SANDER SPINER	$13,768.00	$13,768.00
1 9902497 - Control System Force ULTRA-4-6100 Commander control, Installed	$11,212.00	$11,212.00
1 9903288 - Control Add-on Force 6100 for Direct Application Valve Module, & Feedback, for 3 Lane only.	$1,904.00	$1,904.00
1 9904956 - Control Add-on Force 6100 8 ft ISO Harness Kit for Direct Liquid, for 3 Lane only	$1,544.00	$1,544.00
1 9900874 - Filter Force IN-TANK mounted filter installed	$459.00	$459.00
1 9900882 - Reservoir TMTE Cabshield mt (stainless steel) w/intank filter provision, installed	$2,377.00	$2,377.00
1 9900891 - Pump Force TXV92 (5.6 ci),Pump 280 HOT SHIFT for Allison Trans, W/ ELECT SHUT DOWN installed	$5,750.00	$5,750.00
1 9900871 - Switch TMTE BODY UP Installed (electric controls only)	$175.00	$175.00
1 9900884 - Sensor Force Low oil indicator system, SLIM-LINE AND CABSHIELD MOUNTED w/light mounted in cab, installed	$235.00	$235.00
1 9905014 - Hydraulic Valve Hose Guard installed	$403.00	$403.00
1 WARRANTY - TOWMASTER EXCLUSIVE WARRANTY: 5 yr Steel/Stainless Steel Body Structure; 5 yr Whelen LED Light Systems; 3 yr Palfinger		

--- Continued ---

Accepted by **Date**

Price:

Total Discounts:
Net Cost:

Freight

Total:

TRKQT3

TOWMASTER
TRUCK EQUIPMENT

TOWMASTER, 61381 US HWY 12, LITCHFIELD, MN 55355
PH: 320-693-7900 FX: 320-693-7921 TF: 800-462-4517
TOWMASTERTRUCK.COM

Reference No.
QT 56417

** QUOTATION **

Ship To:	Cust: 3261	Phone:	Bill To:	Phone:
WYOMING, CITY OF 26490 FAXTON AVE WYOMING		MN 55092 USA	WYOMING, CITY OF P.O. BOX 188 WYOMING	MN 55092 USA

ATTN: CHUCK ALMHJELD

PO#	Salesman	Terms	Created	Last Revised	Appx Comp
	CHRIS GUGGEMOS	NET 30 DAYS	9/09/20	9/21/20	0/00/00

Serial No.

Hoists; 4 yr SwapLoader Hoists; 1 year Swenson Spreaders, 2 yr Hyd,
FALLS Snow Equip, Tele Hoists, and all other items.

1 SPECIAL NOTE - Special Note:
3 LANE SWITCH PACKAGE AND HARNESS ARE INCLUDED IN TRUCK PRICE FOR
FUTURE USE

Price:	**$146,509.00**
Total Discounts:	
Net Cost:	**$146,509.00**
Freight	
Total:	**$146,509.00**

Accepted by **Date**

TRKQT3

RESOLUTION NO. 22-05-50

A RESOLUTION AUTHORIZING THE PURCHASE OF ACCESSORIES AND OUTFITTING FOR A NEW PLOW TRUCK FROM TOWMASTER TRUCK EQUIPMENT IN THE AMOUNT OF $182,546.00

WHEREAS, At the May 3rd, 2022 City Council Meeting, the City Council authorized the purchase of a 2023 Western Star Chassis to replace the 1998 Ford dump/plow truck; and

WHEREAS, the Minnesota State Bid was received from Towmaster Truck Equipment for the box, hook, snow and brine equipment for the truck; and

WHEREAS, Wyoming Public Works has identified plow vehicles as a priority of their equipment in their fleet; and

WHEREAS, the truck ensures that public works can clear roadways in winter months and will be utilized in the summer months for street sweeping, gravel and dirt hauling and other necessary work.

NOW THEREFORE BE IT RESOLVED, the City of Wyoming authorizes the purchase of the accessories for a new plow truck from Towmaster Truck Equipment in the amount of $182,546.00.

HEREUPON SAID RESOLUTION WAS DECLARED DULY PASSED AND ADOPTED THIS 17TH DAY OF MAY, 2022.

CITY OF WYOMING

By:____________________________
Lisa Iverson, Mayor

ATTEST:

____
Robb Linwood, City Administrator/Clerk

Request for Council Action

Date: 5/17/2022

Presented to: Mayor Iverson and City Council Members
Presented by: Chuck Almhjeld, Public Works Superintendent
Department: Public Works
Reference: Replay and Crack Filling 2022
Method: New Business

***Background Information*:**
Replay is a soybean-based sealer with 9 polymers that the city started using in 2020. Replay is a proprietary product and also a green product as it reduces carbon.
Public works has identified Goodview, 250th, West Comfort, Hillside Court, Fawn trail, Greenway Lane, and all the streets in Liberty Ponds as streets to crack fill and Replay as they are streets with pavement of approximately 5 years of age. We also included Goodview Parking Lot as we will be looking at parking lots with street preservation.
As a proprietary product, Bargen Incorporated was the low bid with an estimate of $175,973.00 for crack filling and Replay. Bargen was also the low bid for Goodview Parking lot at $8,211.00. Even though Replay is a proprietary product, we obtained a second quote to make sure their prices are in line with the market. M&R Paving and Excavating gave us a quote for the same services and their bid was $197,900,00 for Replay and crack filling. Goodview Parking Lot bid was $9,200.00.
The total amount for the streets and parking lot from Bargen Incorporated would be $184,184.00 and would come from the Street Maintenance CIP which provides $177,000.00 per year. The Street Maintenance CIP was not used in 2019 and has enough funds to cover this expense.

Recommendation:

Staff recommends approval of Replay and crack filling for the 2022 street maintenance project in the amount of $184,184.00 from Bargen Incorporated.

CITY OF WYOMING
P.O. Box 188, 26885 Forest Blvd., Wyoming, MN 55092
Phone: 651-462-0575 Fax: 651-462-0576

BARGEN INCORPORATED

606 County Road 1
Phone (507) 427-2924
Mountain Lake, MN 56159

April 29, 2022

City of Wyoming
Attn: Chuck Almhjeld
26490 Faxton Ave.
PO Box 188
Wyoming, MN 55092

Chuck,

Thank you for the opportunity to explain the asphalt pavement maintenance services our firm offers and to provide you with a quote. I am confident that you will find the services beneficial for your roads. I would like to explain the procedures our service crew uses.

Asphalt Rubber Crack Repair

Our service crew will:

A. rout out cracks 1" wide by 1" deep for cracks that are 40 feet apart and closer
B. rout out cracks 1 ¼" wide by 1" deep for cracks that are 45 – 80 feet apart
C. if the cracks are wider, they will be routed accordingly
D. the cracks will then be cleaned with high volume blowers
E. as a second cleaning procedure, a heatlance will be used to clean out any remaining debris and/or moisture
F. cracks will be filled three-quarters to full
G. after a cooling period, the cracks are filled a second time using a banding applicator
H. this does not include any allegated areas
I. the debris will be blown to the side of the curb/road, where it will be the Customers' responsibility to sweep up

Sealant Material

The sealant that we will use meets and exceeds the Minnesota State Spec. #3723.2 and Iowa ASTM-D6690 type II & III Spec. with the following modifications:

- 100% elongation at -20°F

Recently OSHA implemented new exposure levels for the Respirable Crystalline Silica law. We as a company are taking this serious and we want to protect our workers as well as avoid any fines that might be incurred by not following OSHA regulations.

The OSHA standard (29 CFR 1926.1153) requires employers to limit worker exposures to respirable crystalline silica and to take other steps to protect workers. In keeping with the spirit of the law, we are doing everything we can to reduce our employee's exposure to Silica. This includes working towards a solution to suppress the dust at the point of creation, as well as using a Vacuum sweeper truck with a water system in the holding tank to suck the debris from the cracks.

RePlay Procedure **(clear seal coat)**

We will clean the area in preparation for the Seal Coat. The RePlay Agricultural Oil Seal and Preservation Agent will be spray applied in one coat. RePlay is designed to extend the life of new and existing asphalt surfaces. ***(Note: will cure in less than 3 hours)***

NOTE: Irrigation must be shut off 24 hours and obstructions moved prior to construction.

Project Prices - Our price includes all materials, applicable taxes and labor to complete the project as explained.

Please note: The Customer is responsible for notifying the public that we will be working in your area. Pavement maintenance can be extremely dusty and dirty work and we strongly encourage the public to keep Their Personal property at a strong distance away from our work zone. This will avoid any possible concerns for dust, debris or damage. A recommended distance would be 75 – 150 feet away from the work zone. An Insurance Certificate is available upon request.

Park Parking Lot on Goodview Avenue

Crack Repair $700.00
RePlay $7,511.00

The total project price is $8,211.00.
NOTE: Irrigation must be shut off 24 hours and obstructions moved prior to construction.

The price stated above is what we need to complete the project. If there are any Bid Bonds, or Payment and/or Performance Bonds needed for this project that cost will need to be ADDED to the prices listed above.

TERMS: Owner agrees that all payments required under this Contract shall be due and payable within 30 days of date of invoice. Owner further agrees that Bargen Inc. may charge interest at the annual rate of eighteen percent (18%), unless a lesser percentage is required by law on any sum due under this Contract which is not paid within 30 days of invoice date. If payments are not made when due, interest, costs incidental to collection and attorney's fees (if any attorney is retained for collection) shall be added to the unpaid balance. Bargen Inc. reserves the right, without penalty from Owner, to stop work on the project if Owner does not make payments to Bargen Inc. when due.

This Proposal/Contract may be withdrawn by Bargen Inc. if not accepted within 20 days, or at anytime, subject to increases related to material prices as noted above.

Acceptance of proposal – The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. This proposal may be withdrawn if not accepted within **20 days**.

Date of acceptance ______________________ PO # ___________ (if applicable)

Signature ________________________ Signature ________________________

Thank you for the opportunity to provide you with information on the asphalt pavement maintenance needs in your community. I am confident that you will find the products used and the workmanship of our crew of the highest quality. I look forward to working with you in the near future.

Sincerely,

Jerry Van Dyke
BARGEN, INC.

JVD/lh

Project for City of Wyoming – Crack Repair on park parking lot on Goodview Avenue

Our Mission

Bargen, Inc. is committed to excellence and, because of this, we take pride in our team of professional craftsmen. Our primary purpose is to provide knowledgeable recommendations, quality workmanship and exceptional service. Our goal is satisfied customers who have received the most value for their investment.

Website: www.bargeninc.com
Email: bargen@bargeninc.con

BARGEN INCORPORATED

606 County Road 1
Phone (507) 427-2924
Mountain Lake, MN 56159

April 29, 2022

City of Wyoming
Attn: Chuck Almhjeld
26490 Faxton Ave.
PO Box 188
Wyoming, MN 55092

Chuck,

Thank you for the opportunity to explain the asphalt pavement maintenance services our firm offers and to provide you with a quote. I am confident that you will find the services beneficial for your roads. I would like to explain the procedures our service crew uses.

Asphalt Rubber Crack Repair

Our service crew will:

A. rout out cracks 1" wide by 1" deep for cracks that are 40 feet apart and closer
B. rout out cracks 1 ¼" wide by 1" deep for cracks that are 45 – 80 feet apart
C. if the cracks are wider, they will be routed accordingly
D. the cracks will then be cleaned with high volume blowers
E. as a second cleaning procedure, a heatlance will be used to clean out any remaining debris and/or moisture
F. cracks will be filled three-quarters to full
G. after a cooling period, the cracks are filled a second time using a banding applicator
H. this does not include any allegated areas
I. the debris will be blown to the side of the curb/road, where it will be the Customers' responsibility to sweep up

Sealant Material

The sealant that we will use meets and exceeds the Minnesota State Spec. #3723.2 and Iowa ASTM-D6690 type II & III Spec. with the following modifications:

- 100% elongation at -20˚F

Blow and Go procedure (Re-Seal)

The existing cracks will be cleaned of debris and/or moisture using a heatlance. We will then fill the cracks with rubberized sealant, installing an overbanding safety seal.

Recently OSHA implemented new exposure levels for the Respirable Crystalline Silica law. We as a company are taking this serious and we want to protect our workers as well as avoid any fines that might be incurred by not following OSHA regulations.

The OSHA standard (29 CFR 1926.1153) requires employers to limit worker exposures to respirable crystalline silica and to take other steps to protect workers. In keeping with the spirit of the law, we are doing everything we can to reduce our employee's exposure to Silica. This includes working towards a solution to suppress the dust at the point of creation, as well as using a Vacuum sweeper truck with a water system in the holding tank to suck the debris from the cracks.

RePlay Procedure (clear seal coat)

We will clean the area in preparation for the Seal Coat. The RePlay Agricultural Oil Seal and Preservation Agent will be spray applied in one coat. RePlay is designed to extend the life of new and existing asphalt surfaces. ***(Note: will cure in less than 3 hours)***

NOTE: Irrigation must be shut off 24 hours and obstructions moved prior to construction.

Project Prices - Our price includes all materials, applicable taxes and labor to complete the project as explained.

Please note: The Customer is responsible for notifying the public that we will be working in your area. Pavement maintenance can be extremely dusty and dirty work and we strongly encourage the public to keep Their Personal property at a strong distance away from our work zone. This will avoid any possible concerns for dust, debris or damage. A recommended distance would be 75 – 150 feet away from the work zone. An Insurance Certificate is available upon request.

1. Goodview Avenue
   Crack Repair (Blow & Go) $9,875.00
   RePlay $55,357.00

2. 250th
   Crack Repair (Blow & Go) $3,787.00
   RePlay $18,947.00

3. West Comfort and Hillside Court
   Crack Repair $1,260.00
   RePlay $4,316.00

4. Fawn Trail
   Crack Repair $2,575.00
   RePlay $9,179.00

5. Green Way Lane
   Crack Repair $7,387.00
   RePlay $13,018.00

6. Liberty Ponds
   Crack Repair $7,832.00
   RePlay $42,440.00

The total project price is $175,973.00.

NOTE: Irrigation must be shut off 24 hours and obstructions moved prior to construction.

The price stated above is what we need to complete the project. If there are any Bid Bonds, or Payment and/or Performance Bonds needed for this project that cost will need to be ADDED to the prices listed above.

TERMS: Owner agrees that all payments required under this Contract shall be due and payable within 30 days of date of invoice. Owner further agrees that Bargen Inc. may charge interest at the annual rate of eighteen percent (18%), unless a lesser percentage is required by law on any sum due under this Contract which is not paid within 30 days of invoice date. If payments are not made when due, interest, costs incidental to collection and attorney's fees (if any attorney is retained for collection) shall be added to the unpaid balance. Bargen Inc. reserves the right, without penalty from Owner, to stop work on the project if Owner does not make payments to Bargen Inc. when due.

This Proposal/Contract may be withdrawn by Bargen Inc. if not accepted within 20 days, or at anytime, subject to increases related to material prices as noted above.

Acceptance of proposal – The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. This proposal may be withdrawn if not accepted within **20 days**.

Date of acceptance ______________________ PO # ___________ (if applicable)

Signature ________________________ Signature ________________________

Thank you for the opportunity to provide you with information on the asphalt pavement maintenance needs in your community. I am confident that you will find the products used and the workmanship of our crew of the highest quality. I look forward to working with you in the near future.

Sincerely,

Jerry Van Dyke
BARGEN, INC.

JVD/lh

Project for City of Wyoming – Crack Repair and RePlay

Our Mission

Bargen, Inc. is committed to excellence and, because of this, we take pride in our team of professional craftsmen. Our primary purpose is to provide knowledgeable recommendations, quality workmanship and exceptional service. Our goal is satisfied customers who have received the most value for their investment.

Website: www.bargeninc.com
Email: bargen@bargeninc.con

M.R.

PAVING & EXCAVATING, INC.

2020 North Spring Street
P.O. Box 787
Phone (507) 354-4171 New Ulm, MN. 56073 Fax (507) 359-4156

May 04, 2022

City of Wyoming
Attn: Chuck
PO Box 188
Wyoming, MN 55092

Project prices – Our price includes all materials, applicable taxes and labor to complete the project as explained.

Crack Repair and RePlay

Asphalt Rubber Crack Repair Procedure:

- **A.** Rout out cracks 1" wide by 1" deep for cracks that are 40 feet apart and closer.
- **B.** Rout out cracks 1 ¼" wide by 1" deep for cracks that are 45 - 80 feet apart.
- **C.** If the cracks are wider, they will be routed accordingly.
- **D.** The cracks will then be cleaned with high volume blowers.
- **E.** As a second cleaning procedure, a heat lance will be used to clean out any remaining debris and/or moisture.
- **F.** Cracks will be filled three-quarters to full.
- **G.** After a cooling period, the cracks are filled a second time using a banding applicator.
- **H.** This does not include any allegated areas.
- **I.** The debris will be blown to the side of the curb/road, where it will be the City's responsibility to sweep up

Sealant Material

The sealant that we will use meets and exceeds the Minnesota State Spec. #3723.2 and Iowa ASTM-D3405 and ASTM-D6690 type II Spec. with the following modifications:

- 100% elongation at -20 degrees F

Clean & Seal Procedure: (Re-seal)

The existing cracks will be cleaned of debris and/or moisture using a heat lance. We will then fill the cracks with rubberized sealant, installing an over banding safety seal.

RePlay Procedure: (clear seal coat)

We will clean the area in preparation for the seal coat. The RePlay Agricultural Oil Seal and Preservation Agent will be spray applied in one coat. RePlay is designed to extend the life of new and existing asphalt surfaces. Cure time is 3 hours or less.

** Please note that if any bonds are needed for this project that will need to be added as an additional cost to the price listed above.

** These prices are subject to change if not accepted within 20 days.

1 – Goodview Avenue.

Crack Repair (clean & seal):	$11,100.00
RePlay:	$62,300.00

2 – 250th

Crack Repair (clean & seal):	$4,300.00
RePlay:	$21,300.00

3 – West Comfort and Hillside Court

Crack Repair (rout & seal):	$1,400.00
RePlay:	$4,900.00

4 – Fawn Trail

Crack Repair (rout & seal):	$2,900.00
RePlay:	$10,300.00

5 – Green Way Lane

Crack Repair (rout & seal):	$8,300.00
RePlay:	$14,600.00

6 – Liberty Ponds

Crack Repair (rout & seal):	$8,800.00
RePlay:	$47,700.00

Total Project Price **$197,900.00**

Acceptance of Proposal:

Date of acceptance:____________________ PO # ________________

Customer Signature:____

M.R. Paving Signature: __________________________/____________

Thank you for the opportunity to provide you with a quote for your community project.

Respectfully Submitted,

Brian D. Rahe

Brian D. Rahe, Sales Mgr.
M.R. Paving & Excavating, Inc.

M.R.
PAVING & EXCAVATING, INC.
2020 North Spring Street
P.O. Box 787
Phone (507) 354-4171 New Ulm, MN. 56073 Fax (507) 359-4156

May 04, 2022

City of Wyoming
Attn: Chuck
PO Box 188
Wyoming, MN 55092

Project prices – Our price includes all materials, applicable taxes and labor to complete the project as explained.

Park Parking Lot on Goodview Avenue

Asphalt Rubber Crack Repair Procedure:

- **A.** Rout out cracks 1" wide by 1" deep for cracks that are 40 feet apart and closer.
- **B.** Rout out cracks 1 ¼" wide by 1" deep for cracks that are 45 - 80 feet apart.
- **C.** If the cracks are wider, they will be routed accordingly.
- **D.** The cracks will then be cleaned with high volume blowers.
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Sealant Material

The sealant that we will use meets and exceeds the Minnesota State Spec. #3723.2 and Iowa ASTM-D3405 and ASTM-D6690 type II Spec. with the following modifications:

- 100% elongation at -20 degrees F

RePlay Procedure: (clear seal coat)

We will clean the area in preparation for the seal coat. The RePlay Agricultural Oil Seal and Preservation Agent will be spray applied in one coat. RePlay is designed to extend the life of new and existing asphalt surfaces. Cure time is 3 hours or less.

** Please note that if any bonds are needed for this project that will need to be added as an additional cost to the price listed above.

** These prices are subject to change if not accepted within 20 days.

<u>Park Parking Lot on Goodview Avenue</u>

Crack Repair	$800.00
RePlay:	$8,400.00

Total Project Price $9,200.00

<u>Acceptance of Proposal:</u>

Date of acceptance:____________________ PO # ________________

Customer Signature:____

M.R. Paving Signature: __________________________/____________

Thank you for the opportunity to provide you with a quote for your community project.

Respectfully Submitted,

Brian D. Rahe

Brian D. Rahe, Sales Mgr.
M.R. Paving & Excavating, Inc.

RESOLUTION NO.22-05-51

A RESOLUTION APPROVING THE 2022 STREET MAINTENANCE PROJECT FROM BARGEN INCOPORATED IN THE AMOUNT OF $184,184.00

WHERE AS, Replay is an environmentally friendly soybean based polymer that the City began using on City streets in 2020; and

WHERE AS, There are several streets that Public Works have identified in addition to the Goodview Park Parking lot that need pavement maintenance; and

WHERE AS, Bergan Incorporated provided the lowest bid for the project at $184,184.00 for Replay and crack filling,

NOW THEREFORE BE IT RESOLVED that the City of Wyoming authorizes the use of Replay and crack filling for the 2022 Street Maintenance Project in the Amount of $184,184.00 provided by Bargen Incorporated.

This resolution was adopted by the City Council of the City of Wyoming on the 17th day of May 2022.

____
Lisa Iverson, Mayor

ATTEST:

____
Robb Linwood, City Administrator/Clerk

(seal)